



**Gwasanaeth Eirioli Iechyd Meddwl Conwy a Sir Ddinbych
Conwy and Denbighshire Mental Health Advocacy Service**

**Conwy and Denbighshire Mental Health Advocacy Service
(CADMHAS) Limited**

Financial Statements for the year ended 31 March 2021

**Registered Company Number - 06684259
Registered Charity Number - 1128582**

**Conwy and Denbighshire Mental Health Advocacy Service
(CADMHAS) Limited**

Financial Statements for the year ended 31 March 2021

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CO-CHAIRS' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Thank you for coming this afternoon to what is our fourteenth AGM.

We would like to thank Elfed, our Director of Services, the rest of the staff and our volunteer for their continuing hard work and dedication, and for adapting to new ways of working, whilst still providing a professional and comprehensive service for our service users, despite the constraints of the pandemic.

As is usual with all organisations we have welcomed new members of staff and we would like to thank those who have moved on and wish them well.

We continue to provide a community based service for Conwy and Denbighshire which is funded by the Betsi Cadwaladr University Health Board. Together with our partner organisations based in Bangor and Flintshire we continue to provide an IMHA service for both formal and informal patients within inpatient units across North Wales. In addition, we provide an IMCA service across Conwy and Denbighshire. We (CADMHAS) also have advocates working in the IMHA service we provide in Powys. We also provide Young Peoples' advocacy across Denbighshire.

All our advocates are Formal Advocates who work across our range of services. We also employ Relevant Person Representatives for IMCA which is still a fast growing part of our organisation but with changes in legislation in the future this may have an impact on our involvement in this process.

We are pleased to have received funding from Lloyds Bank which is being used to provide an extra support service to be based in the Ablett Unit and will also be used to provide mentorship for our trustees.

We still continue to receive large numbers of referrals for the community service which are triaged by a dedicated staff member which has greatly shortened the waiting list for this service.

Elfed has provided a written report in which he will expand on future developments and direction.

We continue to look for new trustees but know this is a continuing problem for all charities.

As with all third sector organisations we have to continue to compete for and seek out funding opportunities for mental health advocacy projects. Most of our current funding is secure at present however, re-tendering for the IMHA and IMCA services will be held later this year.

As co-chairs we would like to reiterate our thanks to all our staff, volunteer and fellow board members for all their continuing hard work, support and commitment shown over the last year which enables us to deliver a first class, professional service for our Service Users.

Anne Dennis and Jenny Gilmore
Co-Chairs CADMHAS
13th December 2021

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number: 6684259 (England and Wales)

Registered Charity number: 1128582

Registered office: 94, Bowen Court, St. Asaph Business Park, Denbighshire LL17 0JE

Trustees

Anne Dennis Co-Chair

Jenny Gilmore Co-Chair

Ingrid Howarth

Lynnette Vinney-Passig

Phil Williams

Company Secretary

Elfed Williams

Independent examiner

Ann Bitcon t/a Ad Hoc Accountancy Services

Chartered Accountant

6 Lon Nant, Denbigh, LL16 4BE

Bankers

Lloyds

268 High Street

Bangor

Gwynedd

LL57 1RT

Solicitors

Richard Hall & Partners

Redhill House

Hope Street

Saltney

Chester

STAFF (during year ended 31 March 2021)

Principal Staff

Elfed Williams - Director of Services

Janene Hamilton - Principal Advocate

Kate Ross-Bowker - Senior Advocate

Office Administrator

Diana Williams

Formal Advocates (IMHA, IMCA, Community and Young People's Advocacy)

Adrianne Cleverly (to September 2020)

Frances Adams (from October 2020)

Gwen Roberts

Hayley Elkins (from October 2020)

Jane Wazir (to July 2020)

Jemma Furnival

Kelly Hughes

Nan Webb

Pat MacKenzie

Rebecca Casson (to October 2020)

Ruth Davies

Sarah Roberts

Duty Advocate

Vanessa Hughes-Fowell

Relevant Person Representatives and Community Advocates (Combined Role)

Hilary Roberts

Lois Howard

Relevant Person Representatives

Lydia Steel

Paul Burkhill

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

The charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Prospective trustees are recruited and identified by word of mouth or by prior knowledge having come into contact with them previously in the work arena or by promotion of the post. The prospective board member will be invited to a number of board meetings as an observer and if mutually agreed then the appointment will be voted on by the board.

Induction and training of new trustees

New trustees are provided with copies of all policies, procedures, the governing documents and other relevant material. New trustees are offered mentoring by an experienced trustee. Specific training needs are identified. All trustees have ongoing training on their roles and responsibilities.

Organisational structure

The trustees delegate responsibility for the day to day running of CADMHAS to the Director of Services.

Related parties

Due to the nature of the charity's operations and the composition of the board of trustees it is inevitable that transactions will take place with organisations in which a member may have an interest. All transactions involving organisations in which a trustee may have an interest are conducted at arm's length. The charity has a Declaration of Interest policy. All trustees must declare an interest if a related party transaction occurs.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

Public benefit

As trustees we will give due consideration to the Charity Commission's requirements for reporting on the public benefit of our activities.

OBJECTIVES AND ACTIVITIES**Background**

Work to establish the Conwy & Denbighshire Mental Health Advocacy Service (CADMHAS) began in 2006 with a number of interested and committed individuals working together to draft what was to be a successful service proposal. Recruitment of the staff of CADMHAS began in January 2007 with the first members of staff coming into post in the spring of that year. CADMHAS became operational as a service on June 1st 2007. Since then CADMHAS has continued to grow now employing twenty members of staff and running several different projects including: in Conwy and Denbighshire Community Mental Health Advocacy, Independent Mental Health Advocacy, Independent Mental Capacity Advocacy, Relevant Person Representative and Litigation Friend Service; in Denbighshire only Young People's Advocacy; and in Powys Independent Mental Health Advocacy.

Mission Statement

To be the leading voice for adults and young people with mental health issues across Wales.

Aims

CADMHAS will strive:

To be a supportive and independent voice for all service users.

To provide a high quality, instructed advocacy service, safeguarding the individual's rights and choices.

To ensure that all people experiencing mental health issues have access to a free and confidential advocacy service and, wherever possible, the service is to be provided in the language and location of their choice.

To be a place where talented individuals want to work and achieve their career goals in advocacy.

Objectives

To speak up alongside mental health service users enabling empowerment and independence.

To support service users in challenging discrimination and unfair treatment.

To be an organisation continually informed by service user input.

To recruit talented individuals and encourage and support them in their training and professional development.

To have continual and regular review of the organisation's policies and procedures.

To ensure robust financial management systems are in place in order to maintain the viability of the organisation.

Values

CADMHAS will maintain its structural and operational independence from any other direct service provider but will work collaboratively with those who support its aims.

The organisation applies the following core values in all of its undertakings:

Quality – We relentlessly strive to do our best for our service users, colleagues and ourselves.

Integrity – We are transparent, honest and act with integrity at all times.

Autonomy – the right to self-government.

Acknowledgements

CADMHAS has over 300 organisations listed on its database with whom we are in contact during the year for support and services in connection with our work. The list is too long to include here but we would like to thank them all for their continuing support. We would like to draw attention to the list below and thank them especially for their funding, support and services during the past year:

Aberconwy Mind
Ad Hoc Accountancy Services
Advocacy Service North East Wales
Betsi Cadwaladr University Health Board
Citizens Advice Conwy
Citizens Advice Denbighshire
Conwy and Denbighshire CMH Teams
Conwy Local Authority
Conwy Voluntary Services Council
Denbighshire Local Authority

Denbigh Youth Project
Denbighshire Voluntary Services Council
Lloyds Bank Foundation
Mental Health Advocacy Scheme
Powys Teaching Health Board
Richard Hall Solicitors
Vale of Clwyd Mind
Wales Council for Voluntary Action
West Rhyl Young People's Project

In addition to the above, the charity received funding from the Steve Morgan Foundation, National Lottery Community Fund, Community Foundation Wales and CVSC to support the work of the charity at this time and provide IT and office equipment so that staff could work from home.

DELIVERING PUBLIC BENEFIT

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and aims and in planning the charity's future activities. All the charity's activities focus on the provision of advocacy and are undertaken to further CADMHAS's charitable purposes for the public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

CADMHAS continues to provide the Community Mental Health Advocacy, Independent Mental Health Advocacy and Independent Mental Capacity Advocacy, Relevant Person Representative

and Litigation Friend Service in Denbighshire and Conwy, the Young People's Advocacy in Denbighshire and the Independent Mental Health Advocacy in Powys.

2020-21 was a difficult year due to the onset of the Covid 19 virus. It was decided to close the office on 18th March 2020 and for all our staff to work from home. At that time, it was envisaged that this would last a period of a few months at least but as we all know Covid is still with us and it is something we will have to learn to live with for the foreseeable future.

Due to the support and encouragement of our Trustees to investment in IT systems and equipment this paid dividends when everyone had to work from home. Our 3CX phone system is not only operational on conventional phone handsets in the office it is also available on all our team's laptops regardless of where they live in the three counties we serve, Conwy, Denbighshire and Powys. Therefore, when moving on 18th March 2020 from being office based to working from home, we were able to continue to provide a seamless service to service users and professionals from day one. As we had also previously moved all our database systems and document storage facilities online before the Covid outbreak, by moving to homeworking each member of the team was still able to access all their required documentation and information as before.

From 23rd March 2020 we saw the whole of the UK going into lockdown and initially we saw a drop in referrals but with many people facing hardship and trouble accessing services our work returned to normal levels very quickly. Between April 1st 2020 to March 31st 2021 we received 1499 referrals to all our projects which was very slightly up from the previous year which stood at 1459.

The feedback from the people we support continues to demonstrate the valuable work our team carries out with people across all our projects as demonstrated in the example of comments below:

- The advocate has been a great help during lockdown. Crucial information, empathetic, compassionate. My only contact during lockdown!
- Excellent in understanding my situation.
- HR is one of the most professional and efficient support workers I've encountered in 14 years.
- A massive thank you for helping P in such a crisis. Without your professional and compassionate support, the outcome could have been very damaging. I wish our healthcare system worked the way you do. Deepest gratitude.
- With thanks. Moving back to home. Very kind and very helpful.
- Very good advocate. Compassionate and understanding. Good with dealing with mental health patients.

Training remains a central plank in improving standards and knowledge within our team. Every member of staff is encouraged to seek out training sessions that will improve their skill sets and with many free online sessions available during Covid the advocates took advantage of these to access training that otherwise might not have been available. Some examples of training sessions are demonstrated below:

- Psychological Impact of Covid-19

- Preventing Dementia
- Understanding Depression & Anxiety
- The boundaries of Care
- End of Life Care – Challenges and innovation
- Stress Risk Assessment Online
- COVID-19: Psychological Impact, Wellbeing and Mental Health
- Autism Awareness (Adults)
- Suicide Prevention sessions
- De-escalation in Dementia Care
- COPAC (Court of Protection Awareness Campaign)
- People's Human Rights being overridden during lockdown
- Advanced Safeguarding (3 days)

Our team has adapted well in dealing with the additional challenges during 2020-21 especially when they have not been able to meet many of our clients face to face for the majority of the time. But by using the technology we had in Zoom, Teams, text messaging, emails and phone calls they stepped up to the mark when many other services closed down altogether.

None of this work would be possible without everyone in the team at CADMHAS pulling together and also the encouragement and co-operation we receive from our Trustees, partners, third sector organisations, groups and statutory bodies.

FINANCIAL REVIEW

Results

The Statement of Financial Activities for 2020-21 shows that a deficit arose on unrestricted funds of £5,189 during the year, with a surplus of £45,259 on restricted funds. At the end of the year the total net assets of the charity were £128,430. £61,591 of these related to restricted funds and £66,839 to unrestricted funds, with £40,400 of the latter designated to provide for potential liabilities should the charity be required to wind up in full or in part.

Reserves policy

The charity recognises and accepts its responsibilities as a charity, limited company and employer to protect the financial viability and continuation of the organisation. In accordance with good practice (eg. Charity Commission and NCVO recommendations) it is agreed that monies are allocated towards a reserve. The purpose of maintaining adequate reserves are:

- to ensure cash flow (eg. cover delays in revenue funding).
- to cover unforeseen circumstances.
- to provide the opportunity to attract/identify alternative funding should existing funds be subject to cutbacks.
- to ensure that should funding cease, the organisation would be able to fulfill all of its financial and legal obligations when wound up.

The board will review the level of the reserves annually. Unless and until otherwise agreed, the organisation will endeavour to maintain a minimum reserve equivalent to the current three months' running costs of the organisation, and endeavour to increase this amount to the equivalent of six months' running costs.

Going concern

Although conditions continue to be challenging for the charity, as for many Third Sector organisations, the board have reviewed the current position and future plans. In light of this information they have concluded that the going concern basis of accounting continues to be appropriate and continue to adopt this in preparing the financial statements.

Principal funding sources

Principal funding sources for Conwy and Denbighshire Mental Health Advocacy Service include the following:

Welsh Assembly Government via BCUHB via Unllys as lead agent for the North Wales Independent Mental Health Advocacy (IMHA) Service and the North Wales IMCA service - for the provision of the statutory IMHA and IMCA services.

Welsh Assembly Government via Powys Teaching Health Board for the Powys Independent Mental Health Advocacy (IMHA) Service.

BCUHB for the Conwy and Denbighshire Community Mental Health Advocacy Service for the provision of advocacy for those who require mental health support in the community.

Denbighshire County Council via Denbighshire Young People's Project as lead agent to provide advocacy for those receiving support from the Families First Project.

Lloyds Bank Foundation to provide support for service users based in mental health units in Conwy and Denbighshire.

Funding for the Relevant Person Representative and Litigation Friend Services is done on a case by case basis by the responsible funding authority in England and Wales.

FUTURE DEVELOPMENTS

With homeworking becoming the norm during Covid we will be looking, as restrictions ease and the virus hopefully declines, as to how we will combine homeworking and working in the office. Research has shown that most people are more productive working from home when carrying out individual tasks but that activities such as team meetings are best carried out face to face.

We will continue to look at improving our core advocacy services through training, face-to-face work and improved technology but also innovative work such as our specialist community advocacy working with clients in the mental health units.

We are currently waiting to hear if we have been successful in reapplying for our IMHA and IMCA service. If successful, funding will be allocated under these services specifically to collate the quantitative and qualitative information and, working with service users, professionals and commissioners, we will seek to look at how quantitative and qualitative information can better represent the service user's journey and professional's interaction with our service.

In our proposal we will be looking at:

- How service users or carers and professionals could be better informed about the IMHA or IMCA provision through awareness raising methods.
- How service users or their carers can feedback on information provided using different awareness raising methods.
- The best method for measuring service users' outcomes after receiving an IMHA or IMCA service.
- How professionals can feedback their thoughts on the information about, and quality of, the service provided.

By involving the advocacy partners, professionals and commissioners in this process our aim is to shape the future service in North Wales and to develop a template for other IMHA and IMCA services throughout Wales.

RESPONSIBILITIES OF THE TRUSTEES

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

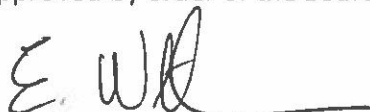
Charity law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity and of its income and expenditure for the financial year. In doing so, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In preparing this report, the trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

Approved by order of the board



H E Williams
Company Secretary
13th December 2021

**Independent Examiner's Report to the Trustees of
Conwy and Denbighshire Mental Health
Advocacy Service (CADMHAS) Limited**

I report on the accounts for the year ended 31 March 2021 set out on pages 12 to 21.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

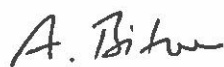
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities SORP (FRS 102),

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ann Bitcon t/a Ad Hoc Accountancy Services
Chartered Accountant
6 Lôn Nant
Denbigh
LL16 4BE

13 December 2021

**Conwy and Denbighshire Mental Health
Advocacy Service (CADMHAS) Limited**
Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Income from					
Donations and legacies	2	10	-	10	2,530
Investments	3	-	-	-	1
Charitable activities	4	159,108	363,198	522,306	506,602
Total income		159,118	363,198	522,316	509,133
Expenditure					
Charitable activities	5	168,333	317,939	486,272	524,005
Total expenditure		168,333	317,939	486,272	524,005
		(9,215)	45,259	36,044	(14,872)
Gain/(loss) on revaluation of investments	10	4,026	-	4,026	(1,587)
Net income/(expenditure)	6	(5,189)	45,259	40,070	(16,459)
Transfer between funds		-	-	-	-
Net movement in funds		(5,189)	45,259	40,070	(16,459)
Reconciliation of funds					
Funds at 1 April 2020		72,028	16,332	88,360	104,819
Funds at 31 March 2021		66,839	61,591	128,430	88,360

The notes on pages 15 to 21 form part of these accounts.

**Conwy and Denbighshire Mental Health
Advocacy Service (CADMHAS) Limited**

**Balance Sheet
as at 31 March 2021**

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	9	9,476	6,749
Investments	10	50,839	44,013
		<hr/>	<hr/>
		60,315	50,762
Current assets			
Debtors	11	12,684	49,891
Cash at bank and in hand		91,229	18,427
		<hr/>	<hr/>
		103,913	68,318
Creditors: amounts falling due within one year	12	(29,970)	(30,720)
		<hr/>	<hr/>
Net current assets		73,943	37,598
		<hr/>	<hr/>
Total assets less current liabilities		134,258	88,360
Deferred income	13	(5,828)	-
		<hr/>	<hr/>
Net assets		128,430	88,360
		<hr/>	<hr/>
Charity funds			
Unrestricted funds	14	66,839	72,028
Restricted funds	14	61,591	16,332
		<hr/>	<hr/>
Total funds		128,430	88,360
		<hr/>	<hr/>

The notes on pages 15 to 21 form part of these accounts.

The trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of the financial statements.

These financial statements have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the Charities SORP (FRS 102).

Approved by the board of trustees on 13 December 2021, and signed on their behalf by:



AP Dennis - Trustee



JM Gilmore - Trustee

**Conwy and Denbighshire Mental Health
Advocacy Service (CADMHAS) Limited**

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

	2021	2020
	£	£
Cash flows from operating activities:		
Net cash providing by operating activities	75,602	(29,686)
Cash flows from Investing activities:		
Purchase of equipment	(7,771)	(3,733)
Fixed asset investment	(2,800)	(2,400)
Net cash used in investment activities	(10,571)	(6,133)
Change in cash & cash equivalents in the reporting period	65,031	(35,819)
Cash & cash equivalents at the start of the reporting period	18,427	54,246
Cash & cash equivalents at the end of the reporting period	83,458	18,427
Reconciliation of net income to net cash flow from operating activities		
Net income for the reporting period	40,070	(16,459)
Adjustments for:		
Depreciation	5,044	7,358
Amortisation	(1,943)	(3,725)
(Gain)/loss on investments	(4,026)	1,587
(Increase)/decrease in debtors	37,207	(30,877)
Increase/(decrease) in creditors	(750)	12,430
	35,532	(13,227)
Net cash provided by operating activities	75,602	(29,686)
Analysis of cash & cash equivalents		
Cash in hand	91,229	18,427
Total cash & cash equivalents	91,229	18,427

**Conwy and Denbighshire Mental Health
Advocacy Service (CADMHAS) Limited**

**Notes to the Accounts
for the year ended 31 March 2021**

1 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. They have been applied consistently during the period.

a Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006 and 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 102 (effective January 2015)', and on the going concern basis. Assets and liabilities are initially recognised at historical cost value unless otherwise stated in the relevant accounting policy.

The charity meets the definition of a public benefit entity under FRS 102.

b Fund accounting

- Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
- Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- Designated funds are unrestricted funds earmarked by the board of trustees for particular purposes.

c Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

- Donations are included in full in the Statement of Financial Activities when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by the Board of Trustees has not been included.
- Investment income is included when receivable.
- Income from grants or contracts, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

d Expenditure recognition

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be recovered, and this is included as part of the expenditure to which it relates.

**Conwy and Denbighshire Mental Health
Advocacy Service (CADMHAS) Limited**

**Notes to the Accounts
for the year ended 31 March 2021 (continued)**

d Expenditure recognition (continued)

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Staff costs and overhead expenses are allocated to activities directly when identifiable; central office and other support costs borne centrally are allocated to activities on a basis consistent with the use of resources.

e Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities in the year in which they fall due.

f Tangible fixed assets

Depreciation is provided at the following annual rate in order to write off each asset over its estimated useful life.

<i>Asset Category</i>	<i>Annual rate</i>
Fittings and equipment	25% straight line

g Fixed asset investments

Investments are initially recognised at their transaction value and subsequently measured at their market value as at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

h Pensions

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

i Company status

The charity is a company limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £5 per member of the company.

j Going concern

Just before the financial year the World Health Organisation (WHO) declared Covid-19 as a worldwide pandemic. In relation to this the trustees have reviewed the charity's performance and all other considerations, and as a result believe that the going concern basis is reasonable.

**Conwy and Denbighshire Mental Health
Advocacy Service (CADMHAS) Limited**

Notes to the Accounts
for the year ended 31 March 2021 (continued)

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
2 Donations and legacies				
Donations and fundraising	10	-	10	2,530
	<u>10</u>	<u>-</u>	<u>10</u>	<u>2,530</u>
2020	<u>2,530</u>	<u>-</u>	<u>2,530</u>	
3 Investment income				
Bank interest	-	-	-	1
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>
2020	<u>1</u>	<u>-</u>	<u>1</u>	
4 Charitable activities				
Grants/Agreements				
Betsi Cadwaladr University Health Board	95,951	-	95,951	96,109
Denbighshire County Council	-	30,000	30,000	30,000
Betsi Cadwaladr University Health Board	-	134,530	134,530	133,675
Betsi Cadwaladr University Health Board	-	89,997	89,997	89,148
Powys LHB	-	70,590	70,590	70,560
Lloyds Bank Foundation	-	38,081	38,081	22,205
Covid support grants	15,156	-	15,156	-
Relevant Person's Representative work	48,001	-	48,001	64,905
	<u>159,108</u>	<u>363,198</u>	<u>522,306</u>	<u>506,602</u>
Total	<u>159,108</u>	<u>363,198</u>	<u>522,306</u>	<u>506,602</u>
2020	<u>161,014</u>	<u>345,588</u>	<u>506,602</u>	

Details of the application of the various sources of income are set out in the Trustees' Report.

5 Expenditure

Charitable activities				
Staff costs (including travel)	149,433	271,696	421,129	445,253
Subsistence, recruitment and training	984	2,408	3,392	4,106
Professional fees	1,529	3,741	5,270	9,331
Premises expenses	9,145	22,377	31,522	38,428
Office and administration costs	6,342	15,516	21,858	23,254
Depreciation	2,843	2,201	5,044	7,358
Amortisation of grant	(1,943)	-	(1,943)	(3,725)
	<u>168,333</u>	<u>317,939</u>	<u>486,272</u>	<u>524,005</u>
Total	<u>168,333</u>	<u>317,939</u>	<u>486,272</u>	<u>524,005</u>
2020	<u>173,713</u>	<u>350,292</u>	<u>524,005</u>	

**Conwy and Denbighshire Mental Health
Advocacy Service (CADMHAS) Limited**
Notes to the Accounts
for the year ended 31 March 2021 (continued)

6 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021	2020
	£	£
Depreciation	5,044	7,358
Amortisation of grant	(1,943)	(3,725)
	<hr/>	<hr/>

7 Trustees' remuneration, expenses and related party transactions

There was no trustees' remuneration during the year (2020 - £nil).

Trustees' expenses totalled £50 (2020 - £82).

Due to the nature of the charity's operations and the composition of the board of trustees it is possible that transactions will take place with organisations in which a trustee may have an interest. All transactions involving organisations in which a trustee may have an interest are conducted at arm's length.

The charity has a policy that all trustees must declare an interest if a related party transaction occurs.

8 Staff costs

Staff costs during the year were as follows:

	2021	2020
	£	£
Wages and salaries	371,774	374,285
Social security costs	29,675	27,493
Pension costs	16,882	18,398
Travel costs	2,798	25,077
	<hr/>	<hr/>
	421,129	445,253
	<hr/>	<hr/>

The average number of employees during the period was as follows:

	2021	2020
	No.	No.
Management & administration	2	2
Advocates	16	17
	<hr/>	<hr/>
	18	19
	<hr/>	<hr/>

No employees received emoluments exceeding £60,000 per annum.

**Conwy and Denbighshire Mental Health
Advocacy Service (CADMHAS) Limited**
Notes to the Accounts
for the year ended 31 March 2021 (continued)

9 Fixed assets: tangible assets

	Fittings & equipment £
Cost	
At 1 April 2020	53,069
Additions	7,771
	<hr/>
At 31 March 2021	60,840
	<hr/>
Depreciation	
At 1 April 2020	46,320
Charge for the year	5,044
	<hr/>
At 31 March 2021	51,364
	<hr/>
Net book value	
At 31 March 2021	9,476
	<hr/>
At 31 March 2020	6,749
	<hr/>

10 Fixed assets: investments

	2021 £	2020 £
Aviva Investment Portfolio		
Market value at 1 April 2020	44,013	43,200
Additions	2,800	2,400
Investment charges	(584)	(550)
Gain/(loss) on valuation	4,610	(1,037)
	<hr/>	<hr/>
Market value at 31 March 2021	50,839	44,013
	<hr/>	<hr/>

11 Debtors

	2021 £	2020 £
Debtors and prepayments	12,684	49,891
	<hr/>	<hr/>

12 Creditors: amounts falling due in less than one year

	2021 £	2020 £
Social security & other taxes	6,616	6,849
Other creditors and accruals	23,354	23,871
	<hr/>	<hr/>
	29,970	30,720
	<hr/>	<hr/>

**Conwy and Denbighshire Mental Health
Advocacy Service (CADMHAS) Limited**
Notes to the Accounts
for the year ended 31 March 2021 (continued)

13 Deferred income

	2021 £	2020 £
Grant in respect of capital expenditure - Covid-19	<u>7,771</u>	<u>14,900</u>
Amortisation		
At 1 April 2020	-	11,175
Released in year	<u>1,943</u>	<u>3,725</u>
At 31 March 2021	<u>1,943</u>	<u>14,900</u>
Net book value	<u><u>5,828</u></u>	<u><u>-</u></u>

14 Movement in funds

	As at 01.04.2020 £	Income £	Expenditure £	Gain on reval'n/ transfer £	As at 31.03.2021 £
Unrestricted					
General fund	32,028	159,118	(168,333)	3,626	26,439
Designated fund*	40,000	-	-	400	40,400
	<u>72,028</u>	<u>159,118</u>	<u>(168,333)</u>	<u>4,026</u>	<u>66,839</u>
Restricted funds					
Denbighshire CC	(495)	30,000	(29,146)	-	359
Betsi Cadwaladr UHB	18,441	134,530	(116,982)	-	35,989
Betsi Cadwaladr UHB	2,855	89,997	(83,273)	-	9,579
Powys LHB	(3,348)	70,590	(55,167)	-	12,075
Lloyds Bank Foundation	(1,121)	38,081	(33,371)	-	3,589
	<u>16,332</u>	<u>363,198</u>	<u>(317,939)</u>	<u>-</u>	<u>61,591</u>
Total	<u><u>88,360</u></u>	<u><u>522,316</u></u>	<u><u>(486,272)</u></u>	<u><u>4,026</u></u>	<u><u>128,430</u></u>

***Designated fund**

The designated unrestricted reserve is to provide for potential liabilities arising should funding be withdrawn and CADMHAS be required to be wound up. Amounts have been set aside to meet possible redundancy costs arising in the future and significant expenditure relating to the charity's infrastructure and business premises.

**Conwy and Denbighshire Mental Health
Advocacy Service (CADMHAS) Limited**

**Notes to the Accounts
for the year ended 31 March 2021 (continued)**

15 Analysis of net assets between funds

Fund balances at 31 March 2021 are represented by:

	Restricted funds £	Unrestricted funds £	Total £
Tangible fixed assets	-	9,476	9,476
Fixed asset investments	-	50,839	50,839
Net current assets	61,591	12,352	73,943
Deferred income	-	(5,828)	(5,828)
	<hr/>	<hr/>	<hr/>
Total net assets	61,591	66,839	128,430
	<hr/>	<hr/>	<hr/>
2020	16,332	72,028	88,360

16 Lease commitments

At the year end the charity had total remaining commitments under non-cancellable operating leases over the remaining life of those leases as follows:

	2021 £	2020 £
Expiry date:		
Within 1 year	23,695	23,695
Between 1 and 2 years	23,695	1,065
Between 2 and 5 years	29,353	2,129
	<hr/>	<hr/>

17 Scam

In September 2019, the charity was the victim of an internet invoice 'scam' as a result of which £18,900 was paid from the bank account. This was reported to the police and Action Fraud.

The funds were located and returned to the charity in May 2020.

The incident was also reported to the Charity Commission who have advised that, in view of the information provided by the charity, they merely needed to be notified of the outcome on conclusion following the recovery of the funds - this was done.

18 Covid-19

As with most other organisations, the charity was adversely affected by the global Coronavirus pandemic. While all staff were able to continue to work, it was not always possible to continue to provide support to clients in person. In such cases contact and support were maintained by telephone or Zoom.

Grant funding, to support the work of the charity at this time and provide IT and office equipment so that staff could work from home, was received from the Steve Morgan Foundation, National Lottery Community Fund, Community Foundation Wales and CVSC.