

**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<sup>st</sup> March 2022**

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

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

**Financial Statements for the year ended 31st March 2022**

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



## CO-CHAIRS' REPORT FOR THE YEAR ENDING 31 MARCH 2022

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Thank you for coming this afternoon to what is our fifteenth 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 continuing to adapt 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.

In 2021-22 we continued 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 continued to provide an IMHA service for both formal and informal patients within inpatient units across North Wales. In addition, we provided 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 was held at the tail end on the 2021-22 period for the North Wales and Powys services which CADMHAS was successful in securing resulting in significant expansion of activities from 1st April 2022.

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



## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

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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 2022.

### **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 2022)**

#### ***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)**

Adele Llewellyn (Joined June 2021)

Debbie Thompson (Joined November 2021)

Frances Adams

Gwen Roberts (Left August 2021)

Hayley Elkins (Left May 2021)

Jemma Furnival

Kate Harrington (Joined April 2021)

Kelly Hughes

Nan Webb

Pat Mackenzie

Sarah Roberts (Left April 2021)

Ruth Davies

Vanessa Hughes-Fowell

**Duty Advocate**

Lydia Steel

**Relevant Person Representatives and Community Advocates (Combined Role)**

Hilary Roberts

Lois Howard

**Relevant Person Representatives**

Colleen Goddard (Joined May 2021)

Paul Burkhill

Rachel Williams (Joined June 2021)

**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 nineteen 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 is 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 organisation 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

Advocacy Service North East Wales

Boyns Computers Ltd

Conwy and Denbighshire CMH Teams

Conwy Voluntary Services Council

Denbighshire Voluntary Services Council

Lloyds Bank Foundation

Powys Teaching Health Board

Vale of Clwyd Mind

West Rhyl Young People's Project

Ad Hoc Accountancy Services

Betsi Cadwaladr University Health Board

Citizens Advice Denbighshire

Conwy Local Authority

Denbighshire Local Authority

Denbigh Youth Project

Mental Health Advocacy Scheme

Richard Hall Solicitors

Wales Council for Voluntary Action

3<sup>rd</sup> Avenue Creative Solutions

### **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**

In 2021 and into 2022 the Covid 19 virus remained an issue with us continuing to go in and out of lockdown. Our team continued to work mainly from home but face-to-face visits to our service users did restart sporadically dependent on restriction rules and under strict risk assessment procedures. Towards the end of 2021 and into 2022 many of the restrictions previously imposed were starting to be lifted but final restrictions were not eased until May 2022.



In 2021-22, as in previous years, we continued to provide 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. But during the year we applied for the whole IMHA and IMCA services for North Wales and to retain the IMHA service in Powys. After a protracted process we were finally awarded these services that commenced on April 1<sup>st</sup> 2022. This brought several challenges in looking to restructure the management teams, and welcoming new staff when the projects officially started on 1<sup>st</sup> April 2022. In the tender process we submitted there was no proposal to search for further office space for the expanding team as the advocates and rest of the team would continue to work from home but our office in St. Asaph would be retained for use as explained below.

The team continued to work from home during the year and we continued to invest in our digital networks to enable our team to continue to communicate with each other and with the people they support. All our team became proficient during Covid in using various communication platforms such as Teams or Zoom but it was also recognised that it is important for team members to be able to meet face to face for peer group and, when possible, team meetings once further Covid restrictions were lifted and this would be facilitated in our office in St. Asaph.

We continued to receive a high level of referrals throughout the year and this is a testament to all the team that they continued to provide the required support in testing times and under continuing Covid restrictions.

Below is the level of referrals we received during the year:

IMCA (Conwy and Denbighshire) 293

RPR Service 212

Litigation Friends 9

IMHA (POWYS) 186

IMHA (Conwy and Denbighshire) 364

Community (Conwy and Denbighshire) 245

Younger People Advocacy Service (Denbighshire) 23

Specialised Community Project (for patients based in mental health units in Conwy and Denbighshire) 83

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

- My advocate was very thoughtful and caring but most of all down to earth and honest.
- Advocate A was very helpful at a very distressing time for us. And she did everything she could to support us. Thank you.
- I felt I was her number one client but know that most likely all of her clients felt the same way about themselves.
- Advocate B was a very lovely person and supported me very much and had listened to me. I was very satisfied with her.



- I could not have got through my final days in the Ablett without Advocate C. She is amazing. She listened to me and asked all the correct questions to the Doctors.
- The report was of an excellent standard and was delivered at the right time in the process. P is unable to verbalise her wishes and feelings, but Advocate D ensured that her 'likes and dislikes' were noted and she duly made recommendations.
- Am satisfied with the service provided by the IMCAs and the reports they complete. This is a valuable service in the DoLS process.
- It was a pleasure working with Advocate E who understood P's needs and challenged appropriately and with sensitivity in what was a complex and challenging case for SSD. Having an IMCA involved was beneficial to demonstrate that P's views, wishes and feelings were documented and represented.
- Very good report and great help in the process. Advocate F did her job very professionally and greatly supported P. We agreed a new placement for him which will allow him to increase his independence. It was a real pleasure to work with Advocate F.

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 opportunities available during Covid the advocates took advantage of these to access training that otherwise might not have been available.

The team faced continuing challenges during the year in maintaining relationships with service users and professionals whilst still having to deal with restrictions imposed by the Welsh Government due to the Covid pandemic. This was achieved through team work at all levels from the advocates, admin team, managers and Board members as well as support from our Commissioners and other organisations in the Third Sector.

## **FINANCIAL REVIEW**

### **Results**

The Statement of Financial Activities for 2021-22 shows that a deficit arose on unrestricted funds of £18,196 during the year, but that a transfer from restricted funds converted this to a surplus of £50,926 for the year. At the end of the year the total net assets of the charity were £132,530. £13,000 of these related to restricted funds and £119,530 to unrestricted funds, with £42,800 of the latter designated to provide for potential liabilities should the charity be required to wind up in full or in part. The trustees will be looking to set aside a proportion of the increased unrestricted funds to meet the increase in potential redundancy costs in the future.

### **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 and initially via Unllais until June 2021 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 service. Following the fact that Unllais ceasing trading, the funding via BCUHB was transferred directly to CADMHAS until the tender process for the services could be completed in March 2022.

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 CADMHAS successful in obtaining the IMHA and IMCA service across North Wales we will be looking to improve the delivery of the service in 2022-23 and beyond with increased frontline staffing levels and awareness raising.

As already stated, training is a key element in our development of our team and during 2022-23 we will be looking at supporting new advocates with an apprenticeship scheme. In their first week with CADMHAS they will receive a four-day induction process in the office followed by a period of shadowing other more experienced advocates. They will be signed up to a Level 4 Advocacy Qualification with online tuitions one day per month followed by a half day one-to-one period with the tutor. They will also if required have a further one-day study day to complete any assignments. During this period, they will also be mentored by one of our



experienced advocates who will assist them in understanding the principles of advocacy and what is required to complete their case work.

We will look at restructuring our management team; whereas we now have two Senior Advocates they will eventually have Deputy Senior Advocates to assist them in their support of the various teams.

It is recognised that communication and the raising of awareness of our service is essential for the success of the delivery of advocacy across North Wales and Powys. We will employ a Communications Officer to deliver a better service by improving our website and making it more accessible especially as a platform to refer into our service. We will also look at improving our communication using other digital platforms such as Facebook, Twitter and Instagram. Another development will be the use of YouTube to prepare short film clips about the different aspects of advocacy and how people can be supported if they are sectioned or need a Community or Independent Mental Capacity Advocate.

## **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).

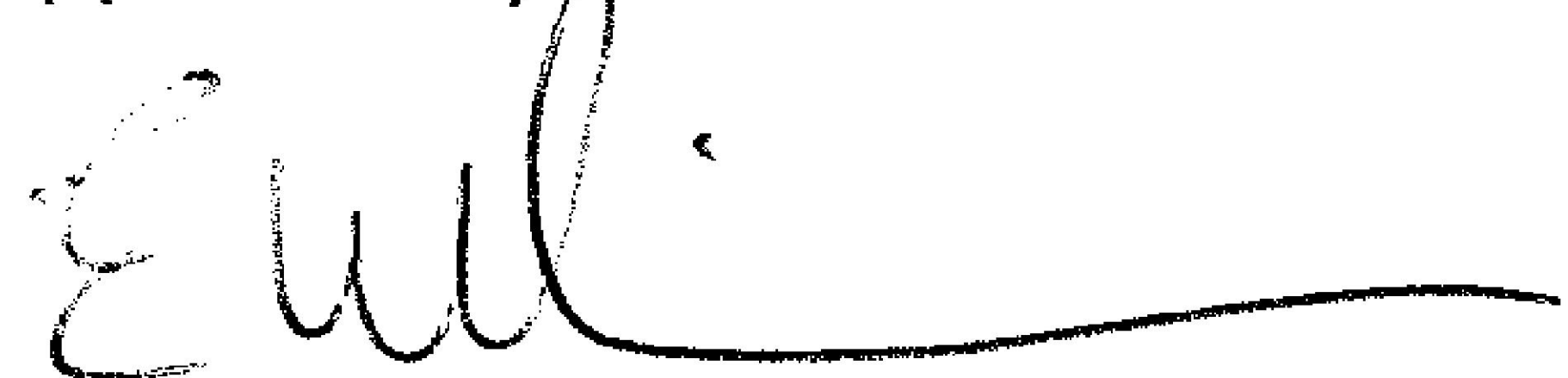
Charity law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity and of its income and expenditure for the financial year. In doing so, the trustees are required to:

- 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  
19<sup>th</sup> December 2022



**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 2022 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**

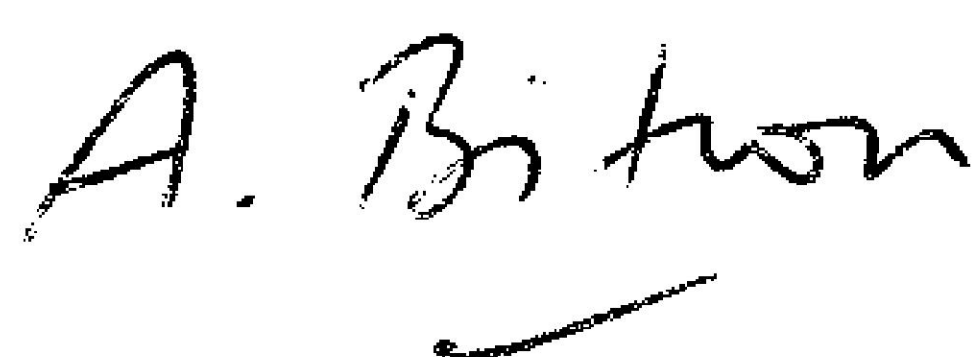
In connection with my examination, no matter has come to my attention:

(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

19 December 2022



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

**Statement of Financial Activities  
(including Income and Expenditure Account)  
for the year ended 31 March 2022**

	Note	Unrestricted funds £	Restricted funds £	2022 £	2021 £
<b>Income from</b>					
Donations and legacies	2	-	-	-	10
Investments	3	-	-	-	-
Charitable activities	4	41,296	460,623	501,919	522,306
<b>Total income</b>		<u>41,296</u>	<u>460,623</u>	<u>501,919</u>	<u>522,316</u>
<b>Expenditure</b>					
Charitable activities	5	58,749	438,327	497,076	486,272
<b>Total expenditure</b>		<u>58,749</u>	<u>438,327</u>	<u>497,076</u>	<u>486,272</u>
		(17,453)	22,296	4,843	36,044
Gain/(loss) on revaluation of investments	10	(743)	-	(743)	4,026
<b>Net income/(expenditure)</b>	6	(18,196)	22,296	4,100	40,070
Transfer between funds	14	69,122	(69,122)	-	-
<b>Net movement in funds</b>		<u>50,926</u>	<u>(46,826)</u>	<u>4,100</u>	<u>40,070</u>
<b>Reconciliation of funds</b>					
Funds at 1 April 2021		<u>68,604</u>	<u>59,826</u>	<u>128,430</u>	<u>88,360</u>
<b>Funds at 31 March 2022</b>		<u><u>119,530</u></u>	<u><u>13,000</u></u>	<u><u>132,530</u></u>	<u><u>128,430</u></u>

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 2022**

	Note	2022	2021
		£	£
<b>Fixed assets</b>			
Tangible assets	9	18,542	9,476
Investments	10	54,896	50,839
		<hr/>	<hr/>
		73,438	60,315
<b>Current assets</b>			
Debtors	11	18,833	12,684
Cash at bank and in hand		78,789	91,229
		<hr/>	<hr/>
		97,622	103,913
<b>Creditors: amounts falling due within one year</b>	12	(34,645)	(29,970)
		<hr/>	<hr/>
<b>Net current assets</b>		62,977	73,943
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		136,415	134,258
<b>Deferred income</b>	13	(3,885)	(5,828)
		<hr/>	<hr/>
<b>Net assets</b>		132,530	128,430
		<hr/> <hr/>	<hr/> <hr/>
<b>Charity funds</b>			
Unrestricted funds	14	119,530	68,604
Restricted funds	14	13,000	59,826
		<hr/>	<hr/>
<b>Total funds</b>		132,530	128,430
		<hr/> <hr/>	<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.

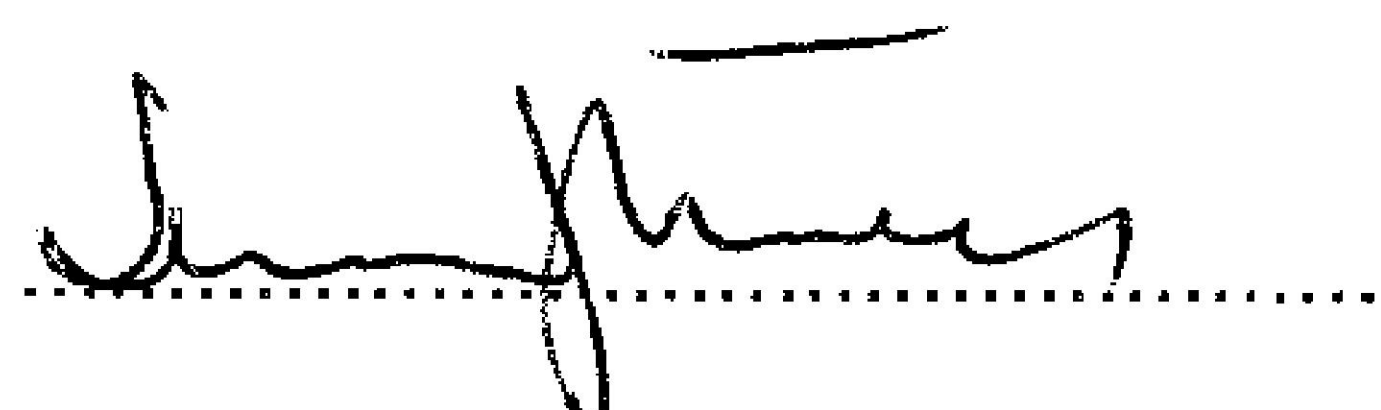
The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of the financial statements.

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 19 December 2022, 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 2022**

	<b>2022</b>		<b>2021</b>	
	£	£	£	£
<b>Cash flows from operating activities:</b>				
Net cash providing by operating activities		7,055		75,602
<b>Cash flows from investing activities:</b>				
Purchase of equipment	(14,695)		(7,771)	
Fixed asset investment	(4,800)		(2,800)	
Grant in respect of capital expenditure	-		7,771	
<b>Net cash used in investment activities</b>		(19,495)		(2,800)
Change in cash & cash equivalents in the reporting period		(12,440)		72,802
Cash & cash equivalents at the start of the reporting period		91,229		18,427
<b>Cash &amp; cash equivalents at the end of the reporting period</b>		78,789		91,229
<b>Reconciliation of net income to net cash flow from operating activities</b>				
<b>Net income for the reporting period</b>		4,100		40,070
<b>Adjustments for:</b>				
Depreciation	5,629		5,044	
Amortisation	(1,943)		(1,943)	
(Gain)/loss on investments	743		(4,026)	
(Increase)/decrease in debtors	(6,149)		37,207	
Increase/(decrease) in creditors	4,675		(750)	
		2,955		35,532
<b>Net cash provided by operating activities</b>		7,055		75,602
<b>Analysis of cash &amp; cash equivalents</b>				
Cash in hand		78,789		91,229
<b>Total cash &amp; cash equivalents</b>		78,789		91,229



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

**Notes to the Accounts  
for the year ended 31 March 2022**

**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 2022 (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**

The Trustees have considered the going concern basis of the financial statements preparation, including consideration of the ongoing impact of the Coronavirus (Covid-19) global pandemic, and are satisfied that the charity is well placed to manage the financial impacts of the pandemic.

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

**Notes to the Accounts**  
**for the year ended 31 March 2022 (continued)**

	Unrestricted £	Restricted £	Total 2022 £	Total/ 2021 £
<b>2 Donations and legacies</b>				
Donations and fundraising	-	-	-	10
	<u>10</u>	<u>-</u>	<u>10</u>	
<b>3 Investment income</b>				
Bank interest	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	
<b>4 Charitable activities</b>				
<b>Grants/Agreements</b>				
Betsi Cadwaladr University Health Board	-	328,545	328,545	320,478
Denbighshire County Council	-	30,000	30,000	30,000
Powys LHB	-	72,002	72,002	70,590
Lloyds Bank Foundation	-	30,076	30,076	38,081
<b>Covid support grants</b>	-	-	-	15,156
<b>Relevant Person's Representative work</b>	41,296	-	41,296	48,001
<b>Total</b>	<u>41,296</u>	<u>460,623</u>	<u>501,919</u>	<u>522,306</u>
<b>2021</b>	<u>159,108</u>	<u>363,198</u>	<u>522,306</u>	

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

**5 Expenditure**

**Charitable activities**

Staff costs (including travel)	52,554	371,224	423,778	421,129
Subsistence, recruitment and training	308	3,339	3,647	3,392
Professional fees	493	5,344	5,837	5,270
Premises expenses	2,667	28,888	31,555	31,522
Office and administration costs	2,415	26,158	28,573	21,858
Depreciation	476	5,153	5,629	5,044
Amortisation of grant	(164)	(1,779)	(1,943)	(1,943)
<b>Total</b>	<u>58,749</u>	<u>438,327</u>	<u>497,076</u>	<u>486,272</u>
<b>2021</b>	<u>168,333</u>	<u>317,939</u>	<u>486,272</u>	



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

**Notes to the Accounts  
for the year ended 31 March 2022 (continued)**

**6 Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation	5,629	5,044
Amortisation of grant	(1,943)	(1,943)
	<u>5,629</u>	<u>(1,943)</u>

**7 Trustees' remuneration, expenses and related party transactions**

There was no trustees' remuneration during the year (2021 - £nil).

Trustees' expenses totalled £47 (2021 - £50).

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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	377,373	371,774
Social security costs	24,265	29,675
Pension costs	15,130	16,882
Travel costs	7,010	2,798
	<u>423,778</u>	<u>421,129</u>

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

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
Management & administration	2	2
Advocates	18	16
	<u>20</u>	<u>18</u>

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 2022 (continued)**

**9 Fixed assets: tangible assets**

	<b>Fittings &amp; equipment £</b>
<b>Cost</b>	
At 1 April 2021	60,840
Additions	14,695
	<hr/>
At 31 March 2022	75,535
	<hr/> <hr/>
<b>Depreciation</b>	
At 1 April 2021	51,364
Charge for the year	5,629
	<hr/>
At 31 March 2022	56,993
	<hr/> <hr/>
<b>Net book value</b>	
At 31 March 2022	18,542
	<hr/> <hr/>
At 31 March 2021	9,476
	<hr/> <hr/>

**10 Fixed assets: investments**

	<b>2022 £</b>	<b>2021 £</b>
<b>Aviva Investment Portfolio</b>		
Market value at 1 April 2021	50,839	44,013
Additions	4,800	2,800
Investment charges	(651)	(584)
Gain/(loss) on valuation	(92)	4,610
	<hr/>	<hr/>
Market value at 31 March 2022	54,896	50,839
	<hr/> <hr/>	<hr/> <hr/>

**11 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
Debtors and prepayments	18,833	12,684
	<hr/> <hr/>	<hr/> <hr/>

**12 Creditors: amounts falling due in less than one year**

	<b>2022 £</b>	<b>2021 £</b>
Social security & other taxes	6,334	6,616
Other creditors and accruals	28,311	23,354
	<hr/>	<hr/>
	34,645	29,970
	<hr/> <hr/>	<hr/> <hr/>



**Conwy and Denbighshire Mental Health  
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**Notes to the Accounts**  
**for the year ended 31 March 2022 (continued)**

**13 Deferred income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Grant in respect of capital expenditure - Covid-19	<u>7,771</u>	<u>7,771</u>
Amortisation		
At 1 April 2021	1,943	-
Released in year	<u>1,943</u>	<u>1,943</u>
At 31 March 2022	<u>3,886</u>	<u>1,943</u>
Net book value	<u><u>3,885</u></u>	<u><u>5,828</u></u>

**14 Movement in funds**

	<b>As at 01.04.2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Gain on reval'n/ transfer</b>	<b>As at 31.03.2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted</b>					
General fund	28,204	41,296	(58,749)	65,979	76,730
Designated fund*	40,400	-	-	2,400 *	42,800
	<u>68,604</u>	<u>41,296</u>	<u>(58,749)</u>	<u>68,379</u>	<u>119,530</u>
<b>Restricted funds</b>					
Denbighshire CC	359	30,000	(29,393)	-	966
Betsi Cadwaladr UHB	43,803	328,545	(300,925)	(60,034) **	11,389
Powys LHB	12,075	72,002	(74,989)	(9,088) **	-
Lloyds Bank Foundation	3,589	30,076	(33,020)	-	645
	<u>59,826</u>	<u>460,623</u>	<u>(438,327)</u>	<u>(69,122)</u>	<u>13,000</u>
Total	<u><u>128,430</u></u>	<u><u>501,919</u></u>	<u><u>(497,076)</u></u>	<u><u>(743)</u></u>	<u><u>132,530</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.

**\*\*Transfers**

Three contracts came to their conclusion at 31 March 2022 with remaining financial balances being transferred to unrestricted reserves. The trustees will be setting aside a proportion of these funds during the next year to meet the increase in potential redundancy costs in the future, having regard to the scope of new contracts from 1 April 2022 and the associated increase in staff numbers.

The trustees have concluded that the one continuing source of BCUHB funding should be recategorised as restricted funds from unrestricted. The balance on that fund has been calculated separately and showed a debit balance of £1,765 as at 31 March 2021. The 1 April 2021 balances have been amended to reflect this adjustment.

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

**Notes to the Accounts  
for the year ended 31 March 2022 (continued)**

**15 Analysis of net assets between funds**

Fund balances at 31 March 2022 are represented by:

	<b>Restricted funds £</b>	<b>Unrestricted funds £</b>	<b>Total £</b>
Tangible fixed assets	-	18,542	18,542
Fixed asset investments	-	54,896	54,896
Net current assets	13,000	49,977	62,977
Deferred income	-	(3,885)	(3,885)
	<hr/>	<hr/>	<hr/>
Total net assets	13,000	119,530	132,530
	<hr/>	<hr/>	<hr/>
2021	<u>61,591</u>	<u>66,839</u>	<u>128,430</u>

**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:

	<b>2022 £</b>	<b>2021 £</b>
Expiry date:		
Within 1 year	23,695	23,695
Between 1 and 2 years	23,695	23,695
Between 2 and 5 years	5,658	29,353
	<hr/>	<hr/>
	53,048	76,743

**17 Covid-19**

As with most other organisations, the charity was adversely affected by the global Coronavirus pandemic. While all staff have continued 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 during the year ended 31 March 2021.