

Charity registration number 1128582

Company registration number 06684259 (England and Wales)

**CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE  
(CADMHAS)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Mrs A P Dennis	
	Mrs J Gilmore	
	Mrs I F E Howarth	
	Mrs L Viney-Passig	
	Mr P A Williams	
	Mrs E A Burgess	(Appointed 1 May 2024)
	Mrs A J Evans	(Appointed 1 May 2024)
	Miss B Perkins	(Appointed 23 September 2024)
Secretary	Mr Huw Elfed Williams	
Charity number	1128582	
Company number	06684259	
Registered office	Unit 94	
	Bowen Court	
	St Asaph Business Park	
	Denbighshire	
	LL17 0JE	
Auditor	Sage & Company Business Advisors Limited	
	102 Bowen Court	
	St Asaph Business Park	
	St Asaph	
	Denbighshire	
	LL17 0JE	

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# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

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# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## CO-CHAIRS' REPORT

**FOR THE YEAR ENDED 31 MARCH 2024**

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We would like to welcome everyone to what is now our 16<sup>th</sup> AGM.

First of all, we would like to thank Elfed, our Director of Services, the rest of our staff and our volunteers for their continuing hard work and dedication, and for continuing to adapt to new ways of working, whilst providing a professional and comprehensive service for our service users.

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 2023-2024 we continued to provide a community-based service for Conwy and Denbighshire and starting in Sept 2023 we worked in partnership with North Wales Advocacy and Advice in providing a community-based service for Gwynedd and Môn. Both services are funded by Betsi Cadwaladr University Health Board.

We continue to provide an IMHA service for both formal and informal patients within inpatient units across the whole of North Wales. We also have advocates working in the IMHA service in Powys.

Our IMCA service also now extends across the whole of North Wales. We employ Relevant Person Representatives at present, as part of IMCA, which continues to be a fast growing part of the service. With the implementation of new legislation, this will be incorporated into the role of our IMCA advocates.

We have provided Young Peoples' advocacy across Denbighshire funded by the local authority. The tender for this service came out later in 2023, but it was decided that we would not retender.

All our advocates are formal advocates, in whichever part of the service they work. All new unqualified advocates begin working within the organisation as Apprentices and achieve formal training through this process.

We still continue to receive large numbers of referrals for the community service which are triaged by a dedicated staff member. This has been proven to shorten the waiting list for community advocacy.

Elfed has provided a written report in which he will expand on future developments and direction of the services which our organisation provides.

We have welcomed two new trustees, but are still looking for new ones to join us. In common with other organisations, applicants are in short supply.

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 and successful tendering for the IMHA and IMCA services has resulted in an expansion of activities from April 2023.

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



Anne Dennis and Jenny Gilmore  
**Co-Chairs**

Date: 16 December 2024

# **CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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).

### **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 over 40 members of staff and running several different projects including: in Conwy and Denbighshire Community Mental Health 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.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.



# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Achievements and performance

In 2023-24 CADMHAS had another successful year with further growth in projects, finance and staff but we also saw us saying goodbye to a project that CADMHAS has provided since 2014.

At the beginning of 2023 it was recognised by the Welsh Government that to fulfill the potential of the Independent Mental Capacity Advocacy to meet the growing demand on the service that further funding would be needed to train additional advocates. CADMHAS was successful in bidding for this funding and were able to offer ten new advocates the opportunity to train with us under our apprenticeship scheme. The course they attend is a City & Guilds Level 4 Independent Advocacy Practice. As part of the course, they:

- attend a one day per month tutorial with Gower College
- a monthly one-to-one session with their tutor
- attendance at a monthly peer group meeting that is mandatory where they will share experiences and learning practices with their fellow apprentices.
- through the 18-month period of their training they will be able to take one day off paid leave to complete assignments,
- be mentored by an experienced advocate and learn first hand how to practice as an advocate by carrying a case load of clients.

During the year we also teamed up with North Wales Advocacy and Advice in putting forward a successful bid for the community advocacy service in Gwynedd and Môn. The eligibility criteria for the service were (and is provide as shown in brackets by either CADMHAS or NWAAA):

- i. Adults with learning difficulties (NWAAA)
- ii. Adults with mental health problems (CADMHAS)
- iii. Adults with physical and sensory disabilities (NWAAA)
- iv. Older people (NWAAA)
- v. Adults who have acquired brain injuries (CADMHAS)

After ten years of providing a service we had to regrettably withdraw from putting in a combined bid for the Young Peoples service in Denbighshire in the retendering process. During those ten years CADMHAS had been part of the successful consortium alongside West Rhyl Young People's project and Denbigh Youth Project where CADMHAS provided the advocacy element. During that period our advocate supported nearly 500 young people to have a voice in services and issues that affected them such as mental health, benefits, family, employment, domestic abuse and education. But due to a funding cut of £30,000 when the contract came up for retendering it was decided that CADMHAS could no longer provide the service on a reduced budget.

# **CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

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During 2023-24 we dealt again with a large volume of referrals with us receiving 2946 contacts for support. Two thousand four hundred and forty two cases were opened and dealt with by our front line advocates. A further four hundred and ninety eight were supported by our duty advocates who either assisted the referred person with arranging meetings, writing letters or signposting them to other services.

WE continue to provide a quality service to the people we support and a few examples of 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 below:

- I have received support from CADMHAS many times off and on over the years and I wanted to let you all know the positive impact it has had on my life and Mental Health.
- I find you all to be accessible, helpful, professional friendly and tenacious bunch of jolly good eggs!
- You have helped me regain my independence and self esteem, giving me a voice and invaluable help and support over the years.
- I cannot thank you enough for your unrelenting hard work, your support, your empathy for P and everything you have done. It is truly appreciated and you have made a huge difference, his journey could have been very different without you.
- My advocate was lovely and very supportive.
- CADMHAS advocacy service is good.
- I am very pleased with the support I had from my advocate. Wouldn't of (sic) managed without.
- IMCA was proactive with responding in a timely way. IMCA was able to meet with P on a number of occasions throughout the process due to the complexity of the case. The IMCA was able to communicate the wishes of P throughout the process which on occasions would be difficult. The IMCA ensured that P's wishes and feelings were shared throughout and that it will not determine future decisions which are expected to be made.
- A very comprehensive report by the IMCA and balance sheet was provided before the meeting. It was helpful to be able to reflect and discuss on the key points during the meeting and this informed the best interest decision. The IMCA met with P on several occasions before the meeting. They also took time to meet with the family to learn about their childhood, family life and beliefs and values. The IMCA represented P and their wishes and feelings well. The best interest meeting was re-convened to provide opportunity to reflect on the benefits and risks of all options of care and accommodation before making an informed best interest decision.
- I am writing to express my sincere thanks for the proactive and sustained support provided to my patient XX whilst they were an inpatient on the Hergest Unit. The IMHA's input was instrumental in shortening the patient's length of stay; this was achieved by your proactive approach to advocating for the patient, regularly requesting reports/updates from the inpatient nursing team and the community mental health team and regularly supporting the patient in decision making

### **Acknowledgements**

CADMHAS has over 300 organisation listed on it's database that we are in contact with 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.

# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Principal funding sources

Below are organisations or bodies that fund our projects and would like to thank them especially for their support during the past year

Welsh Senedd via BCUHB 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 Senedd 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.

BCUHB for the Gwynedd and Môn Community Advocacy Service.

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.

The Statement of Financial Activities for 2023-24 shows that a surplus arose of £241,561 during the year. At the end of the year the total net assets of the charity were £530,021. Of which £333,007 related to restricted funds and £197,014 to unrestricted funds, with £47,600 of the latter designated to provide for potential liabilities should the charity be required to wind up in full or in part. This reserve balance will be reviewed during the 2024-45 year.

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 (e.g. The 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 flows (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 fulfil 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.



# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Future Developments

Over the last two years we have been developing our management team, training and apprenticeship schemes after successfully tendering for the enhanced IMHA and IMCA contracts. We have also revamped our website, online referral systems, logos and leaflets. We have increased our presence on social media and most of the thanks for the later pieces of work must go to the late Louisa Moore who sadly passed away during this last year.

Over the next 12 months we will be focusing on recruiting volunteers to carry out awareness raising work in network meetings across North Wales but also carrying out relevant research as to what organisations we can signpost to and then inputting the information onto to our website.

CADMHAS has not actively recruited volunteers in the last few years as the type of advocacy carried out in the services we operate are quite specialized but also volunteers need considerable amount of support which we are now in the position to offer. There are many benefits in recruiting volunteers both for the organisation and for the volunteer:

Expanding reach and impact - Volunteers can help organizations achieve their goals by providing services and support.

Access to new ideas - Volunteers can bring new perspectives, ideas, and approaches to an organization's work.

Upskilling opportunities - Volunteer positions can help individuals develop and hone transferable skills like communication, collaboration, and organization.

Professional development - Volunteering can play a critical role in professional development.

Consistent pool of volunteers - Recruiting volunteers on an ongoing basis ensures a consistent pool of individuals willing to contribute their time and skills.

Work on recruiting volunteers will start in the new year.

The present financial climate remains challenging, we will continue to look at how we can better utilize our resources, minimize costs ensuring as much of our finance as possible goes into our frontline services.

All the above work could not be completed without the continuing dedication of the whole team from Trustees, managers, advocates and administrative staff.

### Structure, governance and management

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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs A P Dennis

Mrs J Gilmore

Mrs I F E Howarth

Mrs L Viney-Passig

Mr P A Williams

Mrs E A Burgess

Mrs A J Evans

Miss B Perkins

(Appointed 1 May 2024)

(Appointed 1 May 2024)

(Appointed 23 September 2024)

# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### **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 trustees 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.

### **Auditor**

Sage & Company Business Advisors Limited were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

### **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.

### **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.

The trustees report was approved by the Board of Trustees.



Mr Huw Elfed Williams  
**Company Secretary**

16 December 2024

# **CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

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The trustees, who are also the directors of Conwy and Denbighshire Mental Health Advocacy Service (CADMHAS) for the purpose 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).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements 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.



# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

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#### Opinion

We have audited the financial statements of Conwy and Denbighshire Mental Health Advocacy Service (CADMHAS) (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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, 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.



# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows;

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and employment legislation;
- we assessed the extent of compliance with the laws and regulations identified above through enquires of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance through the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquires of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the company's remuneration policies.

# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

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To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Christopher Morgans BA ACA (Senior Statutory Auditor)**

**for and on behalf of Sage & Company Business Advisors Limited**

16 December 2024

**Chartered Accountants  
Statutory Auditor**

102 Bowen Court  
St Asaph Business Park  
St Asaph  
Denbighshire  
LL17 0JE

Sage & Company Business Advisors Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b><u>Income from:</u></b>							
Charitable activities	3	116,510	1,298,612	1,415,122	86,769	989,617	1,076,386
Investments	4	88	-	88	7	-	7
<b>Total income</b>		<b>116,598</b>	<b>1,298,612</b>	<b>1,415,210</b>	<b>86,776</b>	<b>989,617</b>	<b>1,076,393</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	5	60,546	1,116,097	1,176,643	51,745	864,460	916,205
Net gains/(losses) on investments	9	2,994	-	2,994	(4,258)	-	(4,258)
<b>Net incoming resources before transfers</b>		<b>59,046</b>	<b>182,515</b>	<b>241,561</b>	<b>30,773</b>	<b>125,157</b>	<b>155,930</b>
Gross transfers between funds		(12,335)	12,335	-	-	-	-
<b>Net movement in funds</b>		<b>46,711</b>	<b>194,850</b>	<b>241,561</b>	<b>30,773</b>	<b>125,157</b>	<b>155,930</b>
Fund balances at 1 April 2023		150,303	138,157	288,460	119,530	13,000	132,530
<b>Fund balances at 31 March 2024</b>		<b>197,014</b>	<b>333,007</b>	<b>530,021</b>	<b>150,303</b>	<b>138,157</b>	<b>288,460</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	11		1,620		4,861
Investments	12		112,580		55,438
			<u>114,200</u>		<u>60,299</u>
<b>Current assets</b>					
Debtors	13	29,469		13,191	
Cash at bank and in hand		417,817		239,737	
		<u>447,286</u>		<u>252,928</u>	
<b>Creditors: amounts falling due within one year</b>	14	(31,465)		(22,825)	
Net current assets			415,821		230,103
<b>Total assets less current liabilities</b>			530,021		290,402
<b>Deferred income</b>	15		-		(1,942)
<b>Net assets</b>			<u>530,021</u>		<u>288,460</u>
<b>Income funds</b>					
Restricted funds	16		333,007		138,157
<u>Unrestricted funds - general</u>					
Designated funds	17	47,600		47,600	
General unrestricted funds		149,414		102,703	
			<u>197,014</u>		<u>150,303</u>
			<u>530,021</u>		<u>288,460</u>



# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## BALANCE SHEET (CONTINUED)

**AS AT 31 MARCH 2024**

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

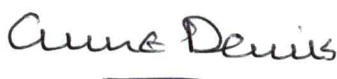
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 16 December 2024

Mrs A P Dennis  
Co Chair



Mrs J Gilmore  
Co Chair



Company registration number 06684259

# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	20		232,792		167,038
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(1,297)	
Purchase of investments		(54,800)		(4,800)	
Investment income received		88		7	
<b>Net cash used in investing activities</b>			(54,712)		(6,090)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			178,080		160,948
Cash and cash equivalents at beginning of year			239,737		78,789
<b>Cash and cash equivalents at end of year</b>			417,817		239,737

# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

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

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### 1 Accounting policies

#### Charity information

Conwy and Denbighshire Mental Health Advocacy Service (CADMHAS) is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 94, Bowen Court, St Asaph Business Park, Denbighshire, LL17 0JE.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds earmarked by the board of trustees for particular purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office Equipment	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.



# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 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.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations 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.

### 1.11 Employee benefits

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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 3 Charitable activities

	Grants / Agreements 2024 £	Grants / Agreements 2023 £
Betsi Cadwallader UHB	1,010,556	848,027
Denbighshire County Council	15,000	30,000
Powys LHB	95,590	95,590
Lloyds Bank Foundation	-	16,000
Relevant Person's Representative work	116,510	86,769
NWAAA	35,000	-
MHAS	143,445	-
	<u>1,415,122</u>	<u>1,076,386</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	116,510	86,769
Restricted funds	<u>1,298,612</u>	<u>989,617</u>
	<u>1,415,122</u>	<u>1,076,386</u>

### 4 Investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Investment income	44	-
Interest receivable	44	7
	<u>88</u>	<u>7</u>

# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 5 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	1,059,995	791,584
Depreciation and impairment	1,298	2,230
Office / Administration/ IT Costs	57,411	66,466
Premises expenses	31,717	34,578
Professional fees	19,521	10,987
Subsistence, recruitment and training	6,005	10,360
Investment management costs	696	-
	<u>1,176,643</u>	<u>916,205</u>
	<u>1,176,643</u>	<u>916,205</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	60,546	51,745
Restricted funds	<u>1,116,097</u>	<u>864,460</u>
	<u>1,176,643</u>	<u>916,205</u>

### 6 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2024 £	2023 £
Audit of the charity's annual accounts	<u>6,000</u>	<u>2,520</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but a number of trustees were reimbursed a total of £276 for travelling expenses (2023- a number of trustees were reimbursed a total of £153) for travelling expenses.

# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Management and Administration	4	4
Advocates	36	28
Total	40	32

### Employment costs

	2024 £	2023 £
Wages and salaries	1,059,995	791,584

There were no employees whose annual remuneration was more than £60,000.

### 9 Net gains/(losses) on investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Revaluation of investments	2,994	(4,258)

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.



# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 11 Tangible fixed assets

	Fixtures and fittings	Office Equipment	Powys Equipment - Grant funded	Office Equipment - Covid grant funded	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2023	1,385	40,912	15,958	7,771	66,026
At 31 March 2024	1,385	40,912	15,958	7,771	66,026
<b>Depreciation and impairment</b>					
At 1 April 2023	1,385	37,994	15,958	5,829	61,166
Depreciation charged in the year	-	1,297	-	1,943	3,240
At 31 March 2024	1,385	39,291	15,958	7,772	64,406
<b>Carrying amount</b>					
At 31 March 2024	-	1,620	-	-	1,620
At 31 March 2023	-	2,919	-	1,942	4,861

### 12 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2023	55,438
Additions	54,800
Valuation changes	2,342
At 31 March 2024	112,580
<b>Carrying amount</b>	
At 31 March 2024	112,580
At 31 March 2023	55,438

# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	27,411	9,681
Other debtors	-	978
Prepayments and accrued income	2,058	2,532
	<u>29,469</u>	<u>13,191</u>

### 14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,937	2,245
Other creditors	17,921	13,322
Accruals and deferred income	8,607	7,258
	<u>31,465</u>	<u>22,825</u>

### 15 Deferred income

	2024 £	2023 £
Other deferred income	-	1,942
	<u>-</u>	<u>1,942</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Shown as deferred income on the face of the balance sheet	-	1,942
	<u>-</u>	<u>1,942</u>
Movements in the year:		
Deferred income at 1 April 2023	1,942	-
Released from previous periods	(1,942)	1,942
	<u>-</u>	<u>1,942</u>
Deferred income at 31 March 2024	-	1,942
	<u>-</u>	<u>1,942</u>

# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022 £	Movement in funds			Balance at 1 April 2023 £	Movement in funds			Transfers	Balance at 31 March 2024 £
	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£	£	£
Younger People (DCC- FF)	966	30,000	(28,309)	2,657	15,000	(29,992)		12,335	-	-
Community C&D	11,389	107,004	(91,708)	26,685	133,848	(126,218)		-	-	34,315
Powys LHB	-	95,590	(65,088)	30,502	95,590	(85,082)		-	-	41,010
Lloyds Bank Foundation	645	16,000	(16,645)	-	-	-		-	-	-
IMHA (NW)	-	421,023	(364,590)	56,433	424,181	(367,408)		-	-	113,206
IMCA (NW)	-	320,000	(298,120)	21,880	486,548	(507,397)		-	-	1,031
MHAS G&M	-	-	-	-	143,445	-		-	-	143,445
	13,000	989,617	(864,460)	138,157	1,298,612	(1,116,097)		12,335		333,007

# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022	Revaluations, gains and losses	Balance at 1 April 2023	Movement in funds Incoming resources	Balance at 31 March 2024
	£	£	£	£	£
Designated fund	42,800	4,800	47,600	-	47,600
	<u>42,800</u>	<u>4,800</u>	<u>47,600</u>	<u>-</u>	<u>47,600</u>

### 18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:					
Tangible assets	1,620	-	1,620	-	4,861
Investments	112,580	-	112,580	-	55,438
Current assets/(liabilities)	415,821	-	415,821	-	230,103
Provisions and deferred income	-	-	-	-	(1,942)
	<u>530,021</u>	<u>-</u>	<u>530,021</u>	<u>-</u>	<u>288,460</u>

### 19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).



# CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20	Cash generated from operations	2024 £	2023 £
	Surplus for the year	241,561	155,930
	Adjustments for:		
	Investment income recognised in statement of financial activities	(88)	(7)
	Fair value gains and losses on investments	(2,341)	4,258
	Depreciation and impairment of tangible fixed assets	1,298	2,230
	Movements in working capital:		
	Fixed asset adjustment		10,805
	(Increase)/decrease in debtors	(16,278)	5,642
	Increase/(decrease) in creditors	8,640	(11,820)
	<b>Cash generated from operations</b>	<u>232,792</u>	<u>167,038</u>