

Charity registration number 1128582 (England and Wales)

Company registration number 06684259

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

LEGAL AND ADMINISTRATIVE INFORMATION

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 Miss B Perkins	(Appointed 1 May 2024) (Appointed 23 September 2024)
Secretary	Mr Huw Elfed Williams	
Charity number (England and Wales)	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	

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 2025

We would like to welcome everyone to what is now our 18th AGM.

First of all, we would like to thank Elfed, our Director of Services, the rest of our staff and our volunteer 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.

We would like to acknowledge at this point the sad death in June 2024 of one of our staff members, Louisa Rose Moore. Her hard work and contribution to our organisation is much missed.

We continue to provide a community-based service for Conwy and Denbighshire and since starting in Sept 2023 have 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.

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 and qualifications through this process. We extend our sincere congratulations to Rachel Williams, Nicholas Evans, Helen Castle, Jade Thomas, Jodie Roberts-Jones, and Verity Brown, who successfully achieved the Level 4 Diploma in Independent Advocacy during the year. This accomplishment reflects their commitment to professional development and the continued enhancement of advocacy standards within our organisation.

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.

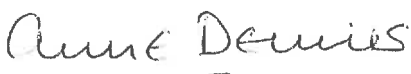
We have welcomed a new trustee, but are still looking for new ones to join us. In common with other organisations, applicants are in short supply.

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 re-tendering for the IMHA and IMCA services will be held in 2026.

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.

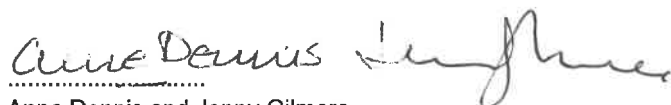
Anne Dennis and Jenny Gilmore, Co-Chairs, CADMHAS



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

CO-CHAIRS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025



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Anne Dennis and Jenny Gilmore

Co-Chairs

Date: 24 November 2025

CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 2025

Achievements and performance

During 2024–25, CADMHAS continued to deliver a comprehensive range of statutory and community advocacy services across North and Mid Wales, ensuring that people with mental ill health, capacity issues, and other vulnerabilities were able to have their voices heard and their rights upheld.

Our Independent Mental Health Advocacy (IMHA) services for North Wales and Powys remained a cornerstone of our activity, supporting detained and community-based individuals under the Mental Health Act. The service saw sustained high demand, with more than 1,160 referrals across North Wales and 85 referrals in Powys by March 2025. Feedback from service users throughout the year demonstrated strong satisfaction levels, with over 90% reporting that they were listened to, understood their rights, and were supported to express their views. Awareness-raising sessions across Powys hospitals and CMHTs have been embedded to ensure that IMHA entitlements are consistently promoted.

Compared with previous years, the IMHA service has achieved higher overall referral levels, rising by over 6% in North Wales and demonstrating greater public awareness and engagement. Feedback quality has also improved, with more respondents reporting that they were fully satisfied with their advocacy support. These improvements reflect targeted awareness work, strengthened management oversight and enhanced training provision.

CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Independent Mental Capacity Advocacy (IMCA) service continued to expand under the renewed two-year contract (2024–26), plus continuing growth in demand the Relevant Person's Representative (RPR) function across all North Wales counties. Referrals increased year-on-year, and commissioners have commended the quality of IMCA and RPR reports and the high standards achieved by new advocates. Staff also worked to strengthen relationships with Local Authorities and partner advocacy providers to improve understanding of statutory referral duties under the Mental Capacity Act.

The IMCA service demonstrated measurable progress on several fronts this year. The integration of the RPR function across all six North Wales counties marks a significant development, bringing consistency to capacity-related advocacy. Referrals increased by over 10% compared with the previous year, and feedback from decision-makers confirmed improvements in report quality and timeliness. These results evidence better awareness among referrers and a stronger professional reputation across health and social care networks.

Our Community Advocacy services in Conwy & Denbighshire and Gwynedd & Môn were extended to March 2026, maintaining continuity for local residents. The service handled nearly 220 referrals and over 480 duty enquiries during the year, with waiting times generally low. Advocacy helped individuals navigate housing, care, and benefits issues and improved self-confidence and independence. Commissioners expressed satisfaction with delivery standards and responsiveness.

Across all projects, CADMHAS maintained strong relationships with commissioners in BCU Health Board and Powys Teaching Health Board, who rated our services positively during monitoring meetings. Our advocates continued to receive commendations from professionals for all our services for their high-quality representation, empathy, and professionalism.

The organisation experienced notable workforce change. Recruitment was completed for new IMHA and IMCA posts, an IMHA apprenticeship was introduced in Powys, and the retirement of a long-serving IMHA Manager prompted a service review and restructure. Six employees were trained as Wellbeing Champions, complementing access to counselling and the 360 Wellbeing App, to improve staff resilience.

Financially, CADMHAS remained stable, holding sufficient funds in reserves and investments, as is recommended by the Charities Commission to enable continued operation for six months if external funds ceased. Total reserves and investments increased by over 40% on the previous year through careful financial stewardship and reinvestment of surplus funds.

On a national level, CADMHAS played an active role in representing the advocacy sector's interests. Working alongside other Welsh advocacy providers, we co-authored correspondence to Welsh Ministers highlighting the funding crisis in advocacy and the need for equitable pay and contract uplifts. Our increased collaboration and advocacy at a national level have strengthened CADMHAS's influence and positioned the organisation as a leading voice for sector sustainability in Wales.

In summary, 2024–25 has been a year of growth, consolidation and influence. Across all services CADMHAS has demonstrated measurable improvements in quality, impact and stability compared with previous years, while continuing to uphold the charity's commitment to independent, person-centred advocacy for those most in need.

Acknowledgements

CADMHAS has over 300 organisation listed on its 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 2025*

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 2024-25 shows that a surplus arose of £27,563 during the year. At the end of the year the total net assets of the charity were £557,584. Of which £366,999 related to restricted funds and £190,585 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 2025-26 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 2025

Forward-Looking Activities and Strategic Priorities 2025–26

Building on the progress and achievements of 2024–25, CADMHAS is committed to further strengthening the quality, reach, and sustainability of its advocacy services across North and Mid Wales. Our strategic focus for 2025–26 will centre on three key areas: enhancing service delivery through responsible use of AI and digital tools, raising awareness of advocacy's value, and deepening our impact through collaboration, volunteering, and evidence-based practice.

Enhancing Efficiency and Support Through AI Integration

CADMHAS has always been at the forefront of technological innovation. We were the first advocacy service in North Wales to move from a paper-based system to storing casework digitally on secure databases. We had already implemented communication systems such as Microsoft Teams and 3CX—our digital phone system—which enabled us to continue working seamlessly when the pandemic began.

We have prioritised staff safety through the use of Connect Teams and, more recently, the PeopleSafe app, both of which ensure our team members are protected when visiting clients in the community.

In the coming year, CADMHAS will continue to explore and expand its use of Artificial Intelligence (AI) and other digital tools to support our advocates and administrative staff. Our aim is not to replace human roles, but to free up valuable time, reduce administrative burdens, and enable staff to focus more on providing direct support to individuals navigating complex mental health, capacity, and community challenges. We have already begun piloting AI-assisted tools in the production of Relevant Person Representative (RPR) reports, with promising results in terms of accuracy, consistency, and time savings. Building on this, we plan to:

- - Expand AI-supported report writing across other advocacy areas, ensuring quality assurance and ethical oversight.
- - Ensure staff have access to tablets and digital scribes to streamline note-taking and case recording during client visits.
- - Continue use of the Peoplesafe app to ensure lone worker safety, especially for staff travelling across rural areas.
- - Provide training and support to ensure staff feel confident and in control of how AI tools are used in their work.

This approach aligns with our values of empowerment, professionalism, and person-centered practice. AI will be used as a tool to enhance—not replace—the human connection at the heart of advocacy.

CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Expanding Volunteer Involvement

To further support our mission and extend our capacity, CADMHAS will increase the use of volunteers in key areas of our work. Volunteers will play a vital role in:

- Supporting research and evaluation activities that inform advocacy practice and service development.
- Assisting with signposting and information provision through our duty service.
- Contributing to the development and maintenance of our website, ensuring it remains accessible, informative, and up to date.
- Helping to raise awareness of advocacy services in local communities and among professionals.

This volunteer strategy will be underpinned by appropriate training, supervision, and recognition, ensuring that volunteers feel valued and equipped to contribute meaningfully.

Raising Awareness of Advocacy and Its Impact

Despite the growing demand for advocacy, there remains a lack of public and professional understanding of what advocacy is and how it benefits individuals and systems. In 2025–26, we will prioritise:

- Targeted awareness campaigns across health, social care, and community settings.
- Engagement with local and national stakeholders, including Welsh Government, to promote the role of advocacy in safeguarding rights and improving outcomes.
- Sharing impact stories and data to demonstrate the value of advocacy in real terms.

We will also draw on academic research that shows advocacy delivers significant return on investment—for every £1 spent, £7 is saved through reduced crisis interventions, improved decision-making, and better service navigation. This evidence will be used to support funding bids and policy engagement.

Strengthening Collaboration and Sector Leadership

CADMHAS will continue to work collaboratively with other advocacy providers, commissioners, and third-sector partners to:

- Promote consistent standards across statutory and community advocacy.
- Influence national policy on advocacy funding, workforce development, and contract sustainability.
- Support staff wellbeing and development, building on our successful introduction of Wellbeing Champions and structured supervision.

We will also explore opportunities to contribute to research and innovation in advocacy practice, ensuring that our services remain responsive, inclusive, and forward-thinking.

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.

CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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 and resigned 7 July 2025)

(Appointed 23 September 2024)

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

In accordance with the company's articles, a resolution proposing that Sage & Company Business Advisors Limited be reappointed as auditor of the company 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.

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

**TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees report was approved by the Board of Trustees.

A handwritten signature in dark ink, appearing to read 'E. Williams', with a long horizontal stroke extending to the right.

Mr Huw Elfed Williams
Company Secretary

24 November 2025

CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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)

Opinion

We have audited the financial statements of Conwy and Denbighshire Mental Health Advocacy Service (CADMHAS) (the 'charity') for the year ended 31 March 2025 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 2025 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)

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 requires 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)

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 these 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, Statutory Auditor
Chartered Accountants
102 Bowen Court
St Asaph Business Park
St Asaph
Denbighshire
LL17 0JE
24 November 2025

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 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Charitable activities	3	138,822	1,163,332	1,302,154	116,510	1,298,612	1,415,122
Investments	4	50	-	50	88	-	88
Total income		<u>138,872</u>	<u>1,163,332</u>	<u>1,302,204</u>	<u>116,598</u>	<u>1,298,612</u>	<u>1,415,210</u>
Expenditure on:							
Charitable activities	5	120,564	1,158,577	1,279,141	60,546	1,116,097	1,176,643
Total expenditure		<u>120,564</u>	<u>1,158,577</u>	<u>1,279,141</u>	<u>60,546</u>	<u>1,116,097</u>	<u>1,176,643</u>
Net gains/(losses) on investments	9	<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>2,994</u>	<u>-</u>	<u>2,994</u>
Net income		22,808	4,755	27,563	59,046	182,515	241,561
Transfers between funds		<u>(29,237)</u>	<u>29,237</u>	<u>-</u>	<u>(12,335)</u>	<u>12,335</u>	<u>-</u>
Net movement in funds		<u>(6,429)</u>	<u>33,992</u>	<u>27,563</u>	<u>46,711</u>	<u>194,850</u>	<u>241,561</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>197,014</u>	<u>333,007</u>	<u>530,021</u>	<u>150,303</u>	<u>138,157</u>	<u>288,460</u>
Fund balances at 31 March 2025		<u>190,585</u>	<u>366,999</u>	<u>557,584</u>	<u>197,014</u>	<u>333,007</u>	<u>530,021</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		325		1,620
Investments	12		122,162		112,580
			<u>122,487</u>		<u>114,200</u>
Current assets					
Debtors	13	32,335		29,469	
Cash at bank and in hand		431,105		417,817	
		<u>463,440</u>		<u>447,286</u>	
Creditors: amounts falling due within one year	14	(28,343)		(31,465)	
Net current assets			435,097		415,821
Total assets less current liabilities			<u>557,584</u>		<u>530,021</u>
Net assets			<u>557,584</u>		<u>530,021</u>
Income funds					
Restricted funds	15		366,999		333,007
<u>Unrestricted funds - general</u>					
Designated funds	16	47,600		47,600	
General unrestricted funds		142,985		149,414	
		<u>190,585</u>		<u>197,014</u>	
			<u>557,584</u>		<u>530,021</u>

CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

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 2025.

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 24 November 2025



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 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	19		18,838		232,792
Investing activities					
Purchase of investments		(5,600)		(54,800)	
Investment income received		50		88	
Net cash used in investing activities			(5,550)		(54,712)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			13,288		178,080
Cash and cash equivalents at beginning of year			417,817		239,737
Cash and cash equivalents at end of year			431,105		417,817

CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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" 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)". 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 or grantors 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.

CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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. Items costing £1,000 or more are capitalised at cost.

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 2025

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 2025

3 Income from charitable activities

	Grants/ Agreements 2025 £	Grants/ Agreements 2024 £
Betsi Cadwallader UHB	1,025,212	1,009,577
Denbighshire County Council	7,500	15,000
Powys LHB	95,590	95,590
Relevant Person's Representative work	138,822	116,510
NWAAA	34,993	35,000
MHAS	37	143,445
	<u>1,302,154</u>	<u>1,415,122</u>
Analysis by fund		
Unrestricted funds	138,822	116,510
Restricted funds	<u>1,163,332</u>	<u>1,298,612</u>
	<u>1,302,154</u>	<u>1,415,122</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	3	44
Interest receivable	47	44
	<u>50</u>	<u>88</u>

CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Direct costs		
Staff costs	1,135,505	1,059,995
Depreciation and impairment	1,295	1,298
Office / Administration/ IT Costs	69,958	57,411
Premises expenses	43,371	31,717
Professional fees	21,529	19,521
Subsistence, recruitment and training	6,962	6,005
Investment management costs	521	696
	<u>1,279,141</u>	<u>1,176,643</u>
Analysis by fund		
Unrestricted funds	120,564	60,546
Restricted funds	<u>1,158,577</u>	<u>1,116,097</u>
	<u>1,279,141</u>	<u>1,176,643</u>

6 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2025	2024
	£	£
For audit services		
Audit of the financial statements of the charity	<u>6,000</u>	<u>6,000</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but several trustees were reimbursed a total of £178 for travelling expenses (2024- several trustees were reimbursed a total of £276) for travelling expenses.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Management and Administration	4	4
Advocates	<u>36</u>	<u>36</u>
Total	<u>40</u>	<u>40</u>

CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Employees (Continued)

Employment costs	2025	2024
	£	£

Wages and salaries	1,135,505	1,059,995
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There were no employees whose annual remuneration was more than £60,000.

9 Gains and losses on investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Gains/(losses) arising on:		
Revaluation of investments	4,500	2,994

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Fixtures and fittings	Office Equipment	Powys Equipment - Grant funded	Office Equipment - Covid grant funded	Total
	£	£	£	£	£
Cost					
At 1 April 2024	1,385	40,912	15,958	7,771	66,026
At 31 March 2025	1,385	40,912	15,958	7,771	66,026
Depreciation and impairment					
At 1 April 2024	1,385	39,291	15,958	7,771	64,406
Depreciation charged in the year	-	1,295	-	-	1,295
At 31 March 2025	1,385	40,587	15,958	7,771	65,701
Carrying amount					
At 31 March 2025	-	325	-	-	325
At 31 March 2024	-	1,620	-	-	1,620

CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Fixed asset investments

	Listed Investments £
Cost or valuation	
At 1 April 2024	112,580
Additions	5,600
Valuation changes	4,503
Fees	(521)
	<hr/>
At 31 March 2025	122,162
	<hr/>
Carrying amount	
At 31 March 2025	122,162
	<hr/> <hr/>
At 31 March 2024	112,580
	<hr/> <hr/>

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	28,606	27,411
Prepayments and accrued income	3,729	2,058
	<hr/>	<hr/>
	32,335	29,469
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	893	4,937
Other creditors	18,882	17,921
Accruals and deferred income	8,568	8,607
	<hr/>	<hr/>
	28,343	31,465
	<hr/> <hr/>	<hr/> <hr/>

CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Younger People (DCC- FF)	-	7,500	(11,224)	3,724	-
Community C&D G&M	34,315	136,999	(111,543)	-	59,771
Powys LHB	41,010	95,590	(79,916)	-	56,684
IMHA (NW)	113,206	424,181	(404,516)	-	132,871
IMCA (NW)	1,031	499,025	(525,569)	25,513	-
MHAS (G&M)	143,445	37	(25,809)	-	117,673
	<u>333,007</u>	<u>1,163,332</u>	<u>(1,158,577)</u>	<u>29,237</u>	<u>366,999</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Younger People (DCC- FF)	2,657	15,000	(29,992)	12,335	-
Community C&D	26,685	133,848	(126,218)	-	34,315
Powys LHB	30,502	95,590	(85,082)	-	41,010
IMHA (NW)	56,433	424,181	(367,408)	-	113,206
IMCA (NW)	21,880	486,548	(507,397)	-	1,031
MHAS G&M	-	143,445	-	-	143,445
	<u>138,157</u>	<u>1,298,612</u>	<u>(1,116,097)</u>	<u>12,335</u>	<u>333,007</u>

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
Designated fund	47,600	-	-	-	-	47,600
General funds	149,414	138,872	(120,564)	(29,237)	4,500	142,985
	<u>197,014</u>	<u>138,872</u>	<u>(120,564)</u>	<u>(29,237)</u>	<u>4,500</u>	<u>190,585</u>

CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Unrestricted funds

(Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
Designated fund	47,600	-	-	-	-	47,600
General funds	102,703	116,598	(60,546)	(12,335)	2,994	149,414
	<u>150,303</u>	<u>116,598</u>	<u>(60,546)</u>	<u>(12,335)</u>	<u>2,994</u>	<u>197,014</u>

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	325	-	325
Investments	122,162	-	122,162
Current assets/(liabilities)	68,098	366,999	435,097
	<u>190,585</u>	<u>366,999</u>	<u>557,584</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,620	-	1,620
Investments	112,580	-	112,580
Current assets/(liabilities)	82,814	333,007	415,821
	<u>197,014</u>	<u>333,007</u>	<u>530,021</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

CONWY AND DENBIGHSHIRE MENTAL HEALTH ADVOCACY SERVICE (CADMHAS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19	Cash generated from operations	2025 £	2024 £
	Surplus for the year	27,563	241,561
	Adjustments for:		
	Investment income recognised in statement of financial activities	(50)	(88)
	Fair value gains and losses on investments	(3,982)	(2,341)
	Depreciation and impairment of tangible fixed assets	1,295	1,298
	Movements in working capital:		
	(Increase) in debtors	(2,866)	(16,278)
	(Decrease)/increase in creditors	(3,122)	8,640
	Cash generated from operations	18,838	232,792