

**Community Care & Wellbeing Service (CCAWS)**  
**Unaudited Financial Statements**  
**For the period ended**  
**31 January 2024**

**SAK2020 LTD.**  
Chartered Certified Accountants  
Broadway House  
Broadway  
Cardiff  
CF24 1PU

# **Community Care & Wellbeing Service (CCAWS)**

## **Financial Statements**

**Year ended 31 January 2024**

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# **Community Care & Wellbeing Service (CCAWS)**

## **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 January 2024**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2024.

### **Reference and administrative details**

**Registered charity name** Community Care & Wellbeing Service (CCAWS)

**Charity registration number** 1177025

**Company registration number**

**Principal office and registered**

**The trustees**

Mrs S Khan  
Dr A Ubeysekara  
Dr M Hasan MBE  
Mr R Syed  
Fr. S Johes

**Independent examiner** SAK2020 Ltd.  
Broadway House  
Broadway  
Cardiff  
CF24 1PU

### **Objectives and activities**

To serve the local community with specialist help for mental ill-health through support groups, counselling, advocacy, and befriending. The core principles of CCAWS focus on delivering techniques that can be used to improve peoples mental, social, emotional, and spiritual strength and ultimately increasing wellbeing in the community as a whole.

CCAWS aim to provide support to all who need it but specialises in supporting people from the Black Asian Minority Ethnic communities which is culturally and faith sensitive to those that require it.

### **Achievements and performance**

This has been our 5<sup>th</sup> year since rebranding to Community Care and Wellbeing Service from ISSA Wales. In serving the mental health and wellbeing needs of South Wales diverse community, it has been a busy year. Counselling through several languages has been the primary service in addition to befriending. We remain a faith and cultural specific service working with the client being central. We have continued to focus on diversity supporting a wide range of people of different ages, gender, ethnicities and socioeconomic backgrounds, disabilities and other personal identities.

Principle work in this year has been through contacts to provide counselling to GP referred clients, bereavement support, working with students of colleges and relationship counselling. We have many clients who are self-referred. We propose to continue this work and develop in support of staff from business and statutory services.

# **Community Care & Wellbeing Service (CCAWS)**

## **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 January 2024**

### **Plans for future periods**

CCAWS aim to develop a 'one stop shop' that will complement and support existing services. We are aware there is a need for befriending, advocacy and counselling services with current service providers struggling to meet demand.

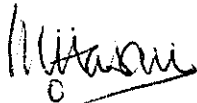
Through the support of volunteers, the project aims to reduce isolation and loneliness. The service has the local community in mind delivering a service which is holistic and client led with the client at the heart of the support.

CCAWS aims to secure long term funding to be able to recruit dedicated members of staff across all three strands of befriending, advocacy and counselling as well provide peer support and psycho-education workshops.

### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29/07/2024 and signed on behalf of the board of trustees by:



Dr M Hasan MBE  
Trustee

# Community Care & Wellbeing Service (CCAWS)

## Independent Examiner's Report to the Trustees of Community Care & Wellbeing Service (CCAWS)

Year ended 31 January 2024

I report to the trustees on my examination of the financial statements of Community Care & Wellbeing Service (CCAWS) ('the charity') for the year ended 31 January 2024.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
Independent Examiner

29<sup>th</sup> July 2024.

SAK2020 LTD.  
Chartered Certified Accountants  
Broadway House  
Broadway  
Cardiff  
CF24 1PU

# Community Care & Wellbeing Service (CCAWS)

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	3	58,919	107,262	166,181	178,078
<b>Total income</b>		<u>58,919</u>	<u>107,262</u>	<u>166,181</u>	<u>178,078</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	4	59,755	107,262	167,016	118,112
<b>Total expenditure</b>		<u>59,755</u>	<u>107,262</u>	<u>167,016</u>	<u>118,112</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(836)</u>	<u>—</u>	<u>(835)</u>	<u>59,966</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		148,342	—	148,342	88,376
<b>Total funds carried forward</b>		<u>147,506</u>	<u>—</u>	<u>147,506</u>	<u>148,341</u>

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

The notes on pages 6 to 12 form part of these financial statements.

# Community Care & Wellbeing Service (CCAWS)

## Statement of Financial Position

31 January 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	7	3,651	4,564
<b>Current assets</b>			
Cash at bank and in hand		147,333	149,620
<b>Creditors: amounts falling due within one year</b>	8	3,477	5,842
<b>Net current assets</b>		<u>143,856</u>	<u>143,778</u>
<b>Total assets less current liabilities</b>		<u>147,507</u>	<u>148,342</u>
<b>Funds of the charity</b>			
Restricted funds		147,506	148,341
<b>Total charity funds</b>	10	<u>147,506</u>	<u>148,341</u>

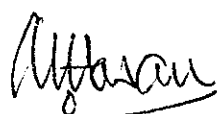
For the year ending 31 January 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 29/07/2024, and are signed on behalf of the board by:



Dr M Hasan MBE  
Trustee

The notes on pages 6 to 12 form part of these financial statements.

# **Community Care & Wellbeing Service (CCAWS)**

## **Notes to the Financial Statements**

**Year ended 31 January 2024**

### **1. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

### **2. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.



# Community Care & Wellbeing Service (CCAWS)

## Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

### 2. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Community Care & Wellbeing Service (CCAWS)

## Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

### 2. Accounting policies *(continued)*

#### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

# Community Care & Wellbeing Service (CCAWS)

## Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

### 2. Accounting policies *(continued)*

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 3. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	33,919	–	33,919
Madina House Trust	–	24,000	24,000
Tudor Trust	–	32,583	32,583
WC V A General	–	–	–
Lloyds Grant	25,000	–	25,000
BSG Grant/ACE	–	18,459	18,459
CAVC Grant	–	–	–
CDF & Vale ULHB Grant-North Cluster	–	24,915	24,915
Unpaid Carers Grant-Bereavement Counselling Fund	–	2,750	2,750
GVS Grant	–	4,555	4,555
	<u>58,919</u>	<u>107,262</u>	<u>166,181</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	18,348	–	18,348
Madina House Trust	–	24,000	24,000
Tudor Trust	–	42,800	42,800
WC V A General	–	39,330	39,330
Lloyds Grant	2,250	–	2,250
BSG Grant/ACE	–	12,013	12,013
CAVC Grant	–	6,200	6,200
CDF & Vale ULHB Grant-North Cluster	–	30,887	30,887
Unpaid Carers Grant-Bereavement Counselling Fund	–	2,250	2,250
GVS Grant	–	–	–
	<u>20,598</u>	<u>157,480</u>	<u>178,078</u>

# Community Care & Wellbeing Service (CCAWS)

## Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

### 4. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Wages and salaries	12,281	74,172	86,453
Pension costs	1,617	–	1,617
Equipment Rental	432	–	432
Rent	–	12,000	12,000
Rates & water	1,700	–	1,700
Light & heat	4,109	–	4,109
Repairs & maintenance	3,849	–	3,849
Insurance	1,216	–	1,216
Counselling/ Consultancy fees	–	21,090	21,090
Sundry Expense	1,201	–	1,201
Professional fees	17,280	–	17,280
Telephone	4,950	–	4,950
DBS Check/ Office Expense	1,242	–	1,242
Depreciation	913	–	913
Training course	1,295	–	1,295
IT Maintenance	3,577	–	3,577
Supervision Cost	2,409	–	2,409
Cleaning & refuse Collection	1,005	–	1,005
Postage, Printing & Stationary	595	–	595
Volunteer Expense	84	–	83
	<u>59,755</u>	<u>107,262</u>	<u>167,016</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Wages and salaries	12,288	63,126	75,414
Pension costs	365	–	365
Equipment Rental	–	–	–
Rent	13,000	–	13,000
Rates & water	–	2,266	2,266
Light & heat	–	5,223	5,223
Repairs & maintenance	768	–	768
Insurance	585	–	585
Counselling/ Consultancy fees	–	6,828	6,828
Sundry Expense	539	663	1,202
Professional fees	–	825	825
Telephone	–	5,206	5,206
DBS Check/ Office Expense	–	861	861
Depreciation	902	–	902
Training course	–	–	–
IT Maintenance	–	1,788	1,788
Supervision Cost	–	1,380	1,380
Cleaning & refuse Collection	1,056	–	1,056
Postage, Printing & Stationary	359	–	359
Volunteer Expense	46	39	84
	<u>29,908</u>	<u>88,205</u>	<u>118,112</u>

# Community Care & Wellbeing Service (CCAWS)

## Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

### 5. Net (expenditure)/income

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

	2024	2023
	£	£
Depreciation of tangible fixed assets	913	902
Operating lease rentals	432	—
	<u>1,345</u>	<u>902</u>

### 6. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	86,453	75,414
Employer contributions to pension plans	1,617	365
	<u>88,070</u>	<u>75,779</u>

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

### 7. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 February 2023 and 31 January 2024	<u>7,315</u>
<b>Depreciation</b>	
At 1 February 2023	2,751
Charge for the year	913
<b>At 31 January 2024</b>	<u>3,664</u>
<b>Carrying amount</b>	
At 31 January 2024	<u>3,651</u>
At 31 January 2023	<u>4,564</u>

### 8. Creditors: amounts falling due within one year

	2024	2023
	£	£
Social security and other taxes	<u>3,477</u>	<u>5,842</u>

### 9. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,617 (2023: £365).

# Community Care & Wellbeing Service (CCAWS)

## Notes to the Financial Statements *(continued)*

Year ended 31 January 2024

### 10. Analysis of charitable funds

#### Unrestricted funds

	At 1 February 2 023 £	Income £	Expenditure £	At 31 January 2 024 £
General funds	<u>148,342</u>	<u>58,919</u>	<u>(59,755)</u>	<u>147,506</u>

	At 1 February 2 022 £	Income £	Expenditure £	At 31 January 2 023 £
General funds	<u>88,376</u>	<u>20,598</u>	<u>(29,908)</u>	<u>79,066</u>

#### Restricted funds

	At 1 February 2 023 £	Income £	Expenditure £	At 31 January 2 024 £
Restricted Fund 1 - desc in a/cs	<u>—</u>	<u>107,262</u>	<u>(107,262)</u>	<u>—</u>

	At 1 February 2 022 £	Income £	Expenditure £	At 31 January 2 023 £
Restricted Fund 1 - desc in a/cs	<u>—</u>	<u>157,480</u>	<u>(88,205)</u>	<u>69,275</u>

# **Community Care & Wellbeing Service (CCAWS)**

## **Management Information**

**Year ended 31 January 2024**

**The following pages do not form part of the financial statements.**

# Community Care & Wellbeing Service (CCAWS)

## Detailed Statement of Financial Activities

Year ended 31 January 2024

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	33,919	18,348
Madina House Trust	24,000	24,000
Tudor Trust	32,583	42,800
W C V A General	–	39,330
Lloyds Grant	25,000	2,250
BSG Grant/ACE	18,459	12,013
CAVC Grant	–	6,200
CDF & Vale ULHB Grant-North Cluster	24,915	30,887
Unpaid Carers Grant-Bereavement Counselling Fund	2,750	2,250
GVS Grant	4,555	–
	<u>166,181</u>	<u>178,078</u>
<b>Total income</b>	<u>166,181</u>	<u>178,078</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Wages and salaries	86,453	75,414
Pension costs	1,617	365
Operating leases	432	–
Rent	12,000	13,000
Rates and water	1,700	2,266
Light and heat	4,109	5,223
Repairs and maintenance	3,849	768
Insurance	1,216	585
Motor vehicle expenses	21,090	6,828
Other motor/travel costs	1,201	1,202
Legal and professional fees	17,280	825
Telephone	4,950	5,206
Other office costs	1,242	861
Depreciation	913	902
Impairment reversal	1,295	–
DetailedSOFAExpenditureOnRaisingDonationsType1H	3,577	1,788
DetailedSOFAExpenditureOnRaisingDonationsType2H	2,409	1,380
DetailedSOFAExpenditureOnRaisingDonationsType3H	1,005	1,056
DetailedSOFAExpenditureOnRaisingDonationsType4H	595	359
DetailedSOFAExpenditureOnRaisingDonationsType5H	83	84
	<u>167,016</u>	<u>118,112</u>
<b>Total expenditure</b>	<u>167,016</u>	<u>118,112</u>
<b>Net (expenditure)/income</b>	<u>(835)</u>	<u>59,966</u>



# Community Care & Wellbeing Service (CCAWS)

## Notes to the Detailed Statement of Financial Activities

Year ended 31 January 2024

	2024 £	2023 £
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies - Donations</b>		
Wages and salaries	86,453	75,414
Pension costs	1,617	365
Equipment Rental	432	—
Rent	12,000	13,000
Rates & water	1,700	2,266
Light & heat	4,109	5,223
Repairs & maintenance	3,849	768
Insurance	1,216	585
Counselling/ Consultancy fees	21,090	6,828
Sundry Expense	1,201	1,202
Professional fees	17,280	825
Telephone	4,950	5,206
DBS Check/ Office Expense	1,242	861
Depreciation	913	902
Training course	1,295	—
IT Maintenance	3,577	1,788
Supervision Cost	2,409	1,380
Cleaning & refuse Collection	1,005	1,056
Postage, Printing & Stationary	595	359
Volunteer Expense	83	84
	<u>167,016</u>	<u>118,112</u>
<b>Costs of raising donations and legacies</b>	<u>167,016</u>	<u>118,112</u>