

**ANHEDDAU CYFYNGEDIG**

**(Limited by Guarantee)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

(Company Registration Number 2380151)  
(Charity Registration Number 701697)

## ANHEDDAU CYFYNGEDIG

### LEGAL AND ADMINISTRATIVE DETAILS

The Trustee Directors (hereafter referred to as "Trustees") present their report and audited accounts for the year ended 31 March 2024. This also constitutes the Directors' Report as a combined document.

#### Reference & Administrative Details

<b>Charity Registration Number</b>	701697
<b>Company Registration Number</b>	2380151
<b>Registered and Principal Office</b>	6 Llys Britannia Parc Menai Bangor GWYNEDD LL57 4BN
<b>Bankers</b>	HSBC plc 24 Castle Square CAERNARFON LL55 2NB
<b>Auditors</b>	Williams Denton Cyf Glaslyn, Ffordd Y Parc, Parc Menai BANGOR LL57 4FE
<b>Accountants</b>	Champion TLL Accountants Ltd 7 – 9 Station Road PRESTON PR4 6SN
<b>Solicitors</b>	Aaron & Partners 5-7 Grosvenor Court CHESTER CH1 1HG

#### Directors (Trustees)

The directors of the charitable company are also its Trustees for the purpose of charity law. The Trustees who served during the year and the present members are:

Brian Merfyn Jones (Chair)  
Jonathan M Walsh (Treasurer)  
Gwylan Williams (Vice Chair) – resigned 31 March 2024  
Margaret C Flynn  
Sue James  
Clare Thomas Hanah – appointed 7 December 2023  
John Idris Jones – appointed 2 April 2024

#### Senior Staff Members as at 31 March 2024

Claire Higgins (CEO and Chief Financial Officer)  
Nia Prendergast (Head of Corporate Services, Deputy CEO and Company Secretary)  
Sharon Burke (Head of Service, Deputy CEO)

# **ANHEDDAU CYFYNGEDIG**

## **TRUSTEES' REPORT**

### **Structure, Governance and Management**

Anheddau is a Registered Charity and a Company Limited by Guarantee, governed by its Memorandum and Articles of Association.

Any adult can apply to become a Trustee of the charity. There is an application process and approval onto the Board is endorsed by Trustees at a Council of Management Trustee Board meeting. Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related third party transactions are disclosed in note 2 to the Accounts. Trustees are required to disclose all relevant interests and register them with the Chief Executive in accordance with the Charity's policy and withdraw from decisions where a conflict of interest arises.

The current Trustees are:

- Brian Jones - Chair
- Sue James - Vice Chair
- Jonathan Walsh Treasurer
- Margaret Flynn
- Claire Thomas Hanah became a trustee on the 7th December 2023
- John Idris Jones became a trustee on the 2nd April 2024
- Gwylan Williams stood down on the 31st March 2024.

The Board makes the final decisions and ratifies all policies by which the organisation is bound. The full Trustee Board meets quarterly in addition to the Annual General Meeting. The Boards work is supported by three sub committees; Finance Support Group, Corporate Services and Service Delivery and Safeguarding.

The Chair, Vice Chair and Executive Managers meet monthly to discuss operational activity.

The day-to-day management of Anheddau is delegated by the Trustees to the Chief Executive. Duties are then carried out as appropriate by the other managers within Anheddau.

The Head Office, which is also the Registered Office is in Bangor, Gwynedd. Anheddau also has satellite offices in Dolgellau, Bangor, Wrexham and St Asaph.

### **Objectives, Activities and Strategies to Achieve these Aims**

The objectives of Anheddau are to promote the relief of people with support needs, residing primarily or temporarily in Wales, to empower them to live fulfilled lives. Anheddau currently works in the Counties of Gwynedd, Ynys Mon, Conwy, Denbighshire and Wrexham.

### **Principal Funding Sources**

Anheddau's funding is received by way of Service Level Agreement payments from all six North Wales Local Authorities. Funding is also received from BCUHB in respect of individual support which is funded by Continuing Health Care.

Anheddau works within the footprint of the North Wales Regional Partnership Board and manages 24 hour community based services as well as community support contracts, in the geographical area of Ynys Mon, Gwynedd, Wrexham and Conwy and Denbighshire.

Since everyone has different needs, the type of support offered varies. Anheddau assists people to live full, active and rewarding lives within their community.

**TRUSTEES' REPORT – Continued**

**Achievements and performance**

Some of the services Anheddau currently provides are:

- Assistance with personal care
- Assistance with medication
- Supporting with budgeting, shopping and preparing meals
- Assisting with correspondence and attending appointments
- Assisting with laundry and household chores
- Supporting individuals to maintain their tenancies.
- Community Involvement Support
- Respite to families / carers such as sitting services, including through the night
- End of life of care.

This support may range from a few hours a day to 24 hours depending on a person's assessed needs.

There are aspects of some service delivery for which staff have received specific training in order to ensure they can undertake such tasks to support each individual.

Although everyone Anheddau supports is unique there are some core elements that are fundamental for leading a fulfilled life, being part of a community, having relationships, having opportunities to take part in activities or education, being able to make choices and have control and being respected and be treated as individuals is paramount.

The key to Anheddau's approach for supporting individuals in achieving health and wellbeing and independence is involving them in identifying what matters and what's important.

Anheddau trains staff to use Person Centred Planning Tools and promotes Active Support in encouraging individuals to take part in activities at home and in the community. It seeks to build on people's skills and preferences. Participation and contribution are important elements of self-esteem; by giving a person the opportunity to try activities and hobbies, or any of their interests, this keeps people fit, mentally alert and allows people to express themselves. Encouraging and supporting individuals to engage in education and training nurtures the development of skills and talents and enables each to show 'what they can do.'

A person's own linguistic, cultural and religious identity is paramount. Anheddau works with the individual and their families to design support plans which captures how we can ensure these are respected and celebrated.

Individuals are supported to attend appointments with other health professionals. Communication and collaborative working is essential for a holistic approach to supporting each individual.

Claire Higgins is the Responsible Individual and the Registered Manager is Sue Hart. Both are based at the Registered Office in Bangor. Both are supported in the day to day management of service delivery by a team of managers, including Head of Service, Service Managers and House Managers.

Quarterly visits to Services are conducted by Claire Higgins to talk to the people being supported and to maintain oversight of the management, quality, safety and effectiveness of the service at all times. The Heads of Service have allocated levels of managers to manage the day to day operations.

The managers spend time with individuals and staff and are present to oversee the efficient running of the support provided. They are well known to the individuals and are knowledgeable about their support plan requirements.

Managers from other services undertake unannounced visits to ensure consistency. The focus on all visits from management is to review the quality of support and compliance against regulation.

**TRUSTEES' REPORT – Continued**

Reports from each tier of management are submitted on a monthly basis and this information is collated on a quarterly basis for the Responsible Individual, Registered Manager, Head of Service and Trustees.

The core values of Anheddau are 'Commit, Empower, Excel'. The values are embedded in the mission statement and apply equally to how we interact with our supported individuals as they do to employees.

Values and behaviour make the mission statement come alive and as a result they are embedded and reinforced at every opportunity such as core training, performance reviews, staff council, the monthly staff newsletter, briefings and The Anheddau Way Behaviour Framework.

This framework defines how we can all contribute to the success of the organisation, and to our own successes as individuals. People can identify what our values are through the way they see us behave. How we talk to each other and how we do our work which should show what our core values are as an organisation. The identified values and behaviours that make up the 'Anheddau Way' demonstrate the attitude and approach we should bring to our work, and encompass how we do things, how we treat others and how we can expect to be treated.

The core values form the central part of our working culture, people management processes, how we communicate with each other and our service delivery approach.

Culture is the word used to describe the way we do things around here. We have to nurture the desired culture and Anheddau's Board and Senior Leadership Team recognises its role in influencing and shaping the development of the Culture.

Anheddau strives to provide high quality, empowering compassionate care and support adopting the principles of Positive Behaviour Support and least restrictive practices.

Anheddau aims to ensure that all its employees come to work to a positive, welcoming and thriving work environment and a significant element of developing and supporting the culture relates to managing people and we recognise the strong link between how staff are managed and what those receiving care and support say about their experience.

A significant amount of work has occurred in respect of refreshing the culture during this year and the introduction of Staff Council, Managers Forum and Supported Individuals forum reinforces that as a service provider Anheddau has identified its staff as the key to the provision of quality services.

The Anheddau Way promotes a supportive, inclusive and values-led culture as a healthy environment to support our collective efforts to achieve our priorities and ultimately to empower adults with support needs to live fulfilled lives.

**Key Risks:**

The Trustees have a risk management strategy which comprises: A regular review of the detailed Risk Register which identifies the key risks and the strategies employed to address them; the establishment of policies, systems and procedures to mitigate the identified risks; the implementation of procedures designed to minimise or manage any potential impact on the organisation should those risks materialise;

The Board has undertaken a full assessment of the risks to which Anheddau may be subject. This includes, failure to safeguard, loss of income, health and safety issues and changes in legislation. A risk management strategy is in place which identifies the risks and sets out methods and procedures by which they may be minimised and dealt with should they arise.

One of the key risks Anheddau faces is in respect the availability of suitably trained staff and in ensuring that safeguarding and the reporting procedures which surround it are embedded in everyday practice. Anheddau takes this responsibility seriously and has strengthened the training and reporting mechanisms.

TRUSTEES' REPORT – Continued

***Safeguarding Risk***

Safeguarding is the responsibility of everyone that comes into contact with a vulnerable person, if capacitated decisions are evidenced the service user should be encouraged and supported to make informed choices. Safeguarding is a statutory responsibility in response to individual cases where risk of harm has been identified and this concern has been highlighted via the POVA (Protection of Vulnerable Adults) referral system to the local authority.

Additionally, people who work with vulnerable groups must be alerted to the possible indicators of abuse and be able to act to protect them from harm. In order to ensure the above Anheddau embeds the principles and practical awareness of Safeguarding in its core training programme and annual refresher. Staff are asked to demonstrate their understanding of safeguarding during the probation period.

The main legal enforcement framework is in the, Social Services and Well-being Act (Wales) 2014 and its supporting regulations and code of practice. All staff are required to download the National Safeguarding App.

***Capacity Risk***

Anheddau's growth over the past 12 months has resulted in increased pressure within a range of roles within the organisation. A review determined the need to strengthen key roles to ensure capacity to grow was maintained without compromising on quality of service delivery.

***Financial Risk***

Anheddau operates in a competitive market and relies on commissioners' funding. As Commissioners budgets are tightened, surplus is reduced and as a consequence Anheddau has increased monitoring to ensure quality is not impacted upon. A Quality Assurance group has been created to oversee the review of the Quality Assurance Process.

**Public Benefit**

In meeting the objects of the Charity the Trustees have considered the Charity Commission guidance on public benefit and are satisfied that the activities undertaken during the year have provided significant benefit to the section of the general public, being as described in the guidance of being in need due to ill-health, disability, age or other disadvantage. See achievements and performance / successes for more detail.

**Key successes:**

- Anheddau operates a Commencement of Service process and this explains the steps taken to ensure when a New Service is commissioned that we identify what matters to an individual and how we can best support them. A number of new individuals began receiving support from Anheddau during the year and the tools and process created a smooth transition over with key staff understanding their responsibilities.
- Anheddau also has introduced a refreshed Quality Assurance framework that ensures compliance against the Statement of Purpose and identifies that outcomes have been met through the ongoing review and reassessment.
- Anheddau sent out a questionnaire to each individual and a separate questionnaire to families.
- For a number of years Anheddau have been using a incident reporting system called MY Compliance, this enables community based support workers to record incidents, near misses and concerns instantly, with the use of a mobile phone. The existence of the system enables Anheddau to be able to operate a rapid response service.
- All individuals are encouraged and supported to attend the annual health check and staff support individuals to attend other appointments such as Covid and Flu vaccinations. Where an individual chooses to decline medical intervention support is provided to ensure this decision is understood and where capacity is possibly affecting the decision support from the MDT is obtained. Work has been undertaken to review documentation relating to hospital admissions and discharges.

## ANHEDDAU CYFYNGEDIG

### TRUSTEES' REPORT – Continued

- Work commenced in respect of the Mental Capacity Workstream and developing tools and life stories.
- This year saw the introduction of the Supported Individuals forum, Staff Council and Managers forum. These forums are designed to enable both supported Individuals and staff to have a voice on the shaping and development of the organisation.
- Anheddau is self sufficient in terms of its Training, Accredited Vocational Qualifications, Health and Safety, and Positive Behavioural Support, with in house key personnel who are occupationally competent in their specialist area as well as being experienced social care professionals. This year an emphasis has also been placed on Management training with the introduction of a programme of training having commenced.
- During the year a considerable amount of time has been spent refreshing the culture linked into a review of the structure and introduction of management training.
- Anheddau are signed up to the Welsh Government Code of Ethical Employment in Supply chains. The code is designed to ensure that workers in public sector supply chains are employed ethically and in compliance with both the letter and spirit of UK, EU and international laws. This has been maintained and Anheddau was awarded Sponsorship status for Overseas Workers wishing to remain working in Wales post completion of their academic studies.
- The remuneration of support workers is currently set by the National Living Wage legislation and Anheddau has worked to maintain differentials between the remuneration of Support Workers and Managers.

#### Key Performance Indicators

Anheddau measures key performance indicators (KPIs) to help assess the impact the Charitable Company makes and its effectiveness. The following KPIs are captured as part of our day-to-day regulatory requirements and recording processes:

Key Performance Indicator	2024	2023
Average number of service users supported in the year	121	134
Approximate number of care hours provided in the year	414,076	297,232
Average number of employed people (head-count)	360	316
Number of complaints received	3	1
Number of compliments received	2	8
Outcome of regulatory inspections – average assessment	Good	Not Inspected

**TRUSTEES' REPORT – Continued**

**Investment Policy**

The Trustees have a policy of depositing cash held in longer-term accounts where a higher rate of interest can be achieved, whilst ensuring a segregation of assets between various banks to protect funds under the Financial Services Compensation Scheme (FSCS) and ensuring cash is readily available for short-term requirements, without the need to incur any operational financing costs.

A sum of £5,000 is also transferred onto deposit each month unless there is an agreed written dispensation from the Treasurer having consulted with one or more members of the Council of Management.

The Trustees believe that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in producing these accounts.

**Financial Review and Policy on Reserves**

During the year the charity has a deficit of £154,333 (2023 deficit of £113,955). Unrestricted reserves now stand at £1,750,479 (General fund balance) after segregating funds relating to future projects of £40,000, unrestricted fixed assets of £52,892, and restricted fixed assets of £70,000. The detailed results and closing balances are shown on the Statement of Financial Activities and Balance Sheet respectively.

In accordance with Charity Commission requirements, all charities should set a reserves target to help ensure sustainability, having assessed the risks facing the Charity (see risk management section, below).

Anheddau needs reserves for the following reasons:-

- To provide sufficient working capital for its day to day needs;
- To enable it to continue to operate in the event of a crisis, whether foreseen or unforeseen;
- To enable it to cope with any reduction in its income;
- To finance and underpin growth in its activities.

The view of the Trustees is that Anheddau needs sufficient reserves to cover the Charity's activities for a period of three to six months, and sufficient liquid reserves (i.e. cash, bank balances or other assets close to cash such as deposits) to cover the payroll and other costs for a period of four months. At the year end, approximately 2.9 months' liquid reserves are available, and 2.1 months' worth of general funds (after providing for non-liquid fixed asset funds). See note 10 to the Accounts for further details.

The reserves policy shall inform other spending decisions, which must be examined having regard to their impact on it.

The Trustees believe that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in producing these accounts.

Anheddau manages its finances robustly via the scrutiny of the Finance sub Group of the Trustee Board which reviews the financial viability of all services quarterly. This Group comprises the Treasurer, CEO, Finance Managers and external professional accountancy support from Champion TLL Accountants.



**TRUSTEES' REPORT – Continued**

**Going concern**

The Accounts are prepared on a going concern basis, which the Trustees consider to be appropriate having considered the foreseeable future. The Charitable Company holds reserves which are sufficiently in line with its reserves policy.

**Fundraising**

Less than 1% of Anheddau's income is generated by fundraising. This is entirely confined to grant based donations. Anheddau undertakes no public fundraising and there have been no complaints received regarding its fundraising activities. Anheddau does not engage the services of fundraising consultants

**Plans for Future Periods**

The main aim for Anheddau for the immediate future is to ensure our work continues to meet our purpose, ensure that our actions (productivity) is undertaken to support the interests of the individuals we support and develop the increased ability to evidence outcomes individuals have achieved with our support.

We continue to develop and expand in a financially challenging climate, whilst maintaining the high quality of service to existing and new individuals in a person-centred and outcome-focused way.

Anheddau has applied for and won a number tenders during the year. Each tender opportunity and their potential implication is considered as they arise. Anheddau's aim is to maintain continuity of service for the supported individuals whilst ensuring the sustainability of financial and people resourcing. A specific work group consisting of staff from across Anheddau have been working to identify the growth opportunities and ways in which Anheddau can strengthen and capture its quality recording and achievements.

We will continue to respond and contribute to development in Social Care, monitoring and responding to legislative, commissioning and regulatory changes.

**Statement of Trustees' Responsibilities**

The Trustees (who are also directors of Anheddau Cyfyngedig for the purposes of company law) are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP).

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 charitable company and of the incoming resources and application of resources including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charity 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 charitable company will continue in business.

## ANHEDDAU CYFYNGEDIG

### TRUSTEES' REPORT – Continued

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 Charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

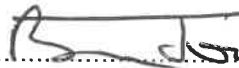
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

This report was approved by the Board on 29th November 2024 and signed on its behalf by:



.....  
N E Prendergast (Company Secretary)



.....  
B M Jones (Trustee / Chair)

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

## ANHEDDAU CYFYNGEDIG

### Opinion

We have audited the financial statements of Anheddau Cyf (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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.

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

## ANHEDDAU CYFYNGEDIG – continued

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

### **Our responsibilities for the audit of the financial statements**

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 a Report of the Independent Auditors 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the environment in which it operates, we considered the risk of acts by the charitable company that were contrary to applicable laws and regulations, including fraud, and designed audit procedures in response to this risk. We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, Companies Act 2006 and Charities Act 2011.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

### ANHEDDAU CYFYNGEDIG – continued

Our tests included:

- enquiring with management of any known or suspected irregularities, including fraud;
- evaluating the adequacy of internal controls designed to detect or prevent irregularities, including the risk of management override;
- agreeing the amounts and disclosures in the financial statements to underlying supporting documentation;
- testing journal entries to identify unusual transactions; and
- evaluating whether there was evidence of management bias on key judgements and accounting estimates.

There are inherent limitations in the audit procedures described above. The more removed that financial transactions are from the laws and regulations, 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 trustees and 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 resulting from errors, as fraud may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Martin Barrett FCCA (Senior Statutory Auditor)  
for and on behalf of Williams Denton Cyf  
Chartered Certified Accountants  
Statutory Auditors  
Glaslyn  
Ffordd Y Parc  
Parc Menai  
Bangor  
Gwynedd  
LL57 4FE

Date: 29/11/2024

# ANHEDDAU CYFYNGEDIG

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Income and endowments from:</b>					
<i>Generated Funds</i>					
<b>Investment Income</b>					
- Bank interest (UK)		15,580	-	15,580	5,930
<i>Charitable Activities</i>					
Supporting People in the Community	2	9,701,454	-	9,701,454	8,035,443
<b>Total</b>		<b>9,717,034</b>	<b>-</b>	<b>9,717,034</b>	<b>8,041,373</b>
<b>Expenditure on:</b>					
<i>Charitable Activities:</i>					
<i>Supporting People in the Community</i>					
- Wages & travel		9,182,897	-	9,182,897	7,648,604
- Training and recruitment costs		55,931	-	55,931	39,064
- Food & provisions		49,302	-	49,302	32,256
- Property costs	2	82,550	-	82,550	78,271
- Office & insurance costs	2	333,611	-	333,611	235,810
- Bank charges & interest		8,457	-	8,457	11,372
- Depreciation		5,353	-	5,353	6,210
- Audit & accountancy		12,803	-	12,803	12,638
- Professional fees		140,463	-	140,463	91,103
<b>Total</b>		<b>9,871,367</b>	<b>-</b>	<b>9,871,367</b>	<b>8,155,328</b>
<b>Net income</b>		<b>(154,333)</b>	<b>-</b>	<b>(154,333)</b>	<b>(113,955)</b>
Gross transfers between funds	10	1,250	(1,250)	-	-
<b>Net incoming resources for the year</b>		<b>(153,083)</b>	<b>(1,250)</b>	<b>(154,333)</b>	<b>(113,955)</b>
Total Funds brought forward		1,996,454	71,250	2,067,704	2,181,659
<b>Total funds carried forward *</b>	10	<b>1,843,371</b>	<b>70,000</b>	<b>1,913,371</b>	<b>2,067,704</b>

\* Part of the unrestricted funds relate to fixed assets (designated funds) as shown on the Balance Sheet.

### Comparative figures:

The only movement on restricted funds during the prior year was the annual £1,250 transfer to unrestricted funds. The comparative figures are summarised in note 12 to the Financial Statements.

The notes on pages 16 to 23 form an integral part of these accounts.

**ANHEDDAU CYFYNGEDIG**  
**Charity Registration Number: 701697**

**BALANCE SHEET**

**AS AT 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>FIXED ASSETS</b>					
Tangible assets	3	52,892	70,000	122,892	128,246
		<hr/>	<hr/>	<hr/>	<hr/>
		52,892	70,000	122,892	128,246
		<hr/>	<hr/>	<hr/>	<hr/>
<b>CURRENT ASSETS</b>					
Debtors	4	849,321	-	849,321	671,979
Cash at bank and in hand		1,517,598	-	1,517,598	1,641,860
		<hr/>	<hr/>	<hr/>	<hr/>
		2,366,919	-	2,366,919	2,313,839
<b>CREDITORS:</b>					
Amounts falling due within one year	5	(576,440)	-	(576,440)	(374,381)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		1,790,479	-	<b>1,790,479</b>	<b>1,939,458</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS</b>		1,843,371	70,000	<b>1,913,371</b>	<b>2,067,704</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>RESERVES</b>					
Unrestricted reserves					
- General				1,750,479	1,889,458
- Designated: Projects and Support	10			40,000	50,000
- Fixed assets: Other				52,892	56,996
Restricted reserves (Land & Buildings)	10			70,000	71,250
				<hr/>	<hr/>
				<b>1,913,371</b>	<b>2,067,704</b>
				<hr/>	<hr/>

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small companies.

The accounts were approved by the Board on 29th November 2024 and signed on its behalf by:-

  
 .....  
**B M Jones (Trustee / Chair)**

**The notes on pages 16 to 23 form an integral part of these accounts.**

**ANHEDDAU CYFYNGEDIG**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	1	<u>(139,842)</u>	<u>(266,070)</u>
<b>Net cash provided by (used in) operating activities</b>		<u>(139,842)</u>	<u>(266,070)</u>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		-	-
Interest received		15,580	5,930
<b>Net cash provided by (used in) investing activities</b>		<u>15,580</u>	<u>5,930</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(124,262)	(260,140)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>1,641,860</u>	<u>1,902,000</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>1,517,598</u>	<u>1,641,860</u>

**Analysis of changes in net funds**

	At 1.4.23 £	Cash Flow £	At 31.3.24 £
<b>Net Cash</b>			
Cash at bank	1,641,860	(124,262)	1,517,598
<b>TOTAL</b>	<u>1,641,860</u>	<u>(124,262)</u>	<u>1,517,598</u>



**ANHEDDAU CYFYNGEDIG**  
**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1 RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>(154,333)</b>	<b>(113,955)</b>
<b>Adjustments for:</b>		
Depreciation charges	5,353	6,210
Interest received	(15,580)	(5,930)
Decrease/(increase) in debtors	(177,342)	(236,573)
Increase/(decrease) in creditors	202,060	84,178
	<hr/>	<hr/>
<b>Net cash provided by / (used in) operating activities</b>	<b>(139,842)</b>	<b>(266,070)</b>
	<hr/>	<hr/>

**1. Accounting Policies**

**a. Basis of Preparation**

The accounts have been prepared under the historical cost convention (as modified by the revaluation of certain fixed assets), Financial Reporting Standard (FRS) 102, the "SORP 2015" for charities (FRS102 version), and Companies Act 2006.

**Preparation of consolidated financial statements**

The financial statements contain information about Anheddau Cyf as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 and Sub-section 24.13A of the Charities SORP (Charities Statement of Recommended Practice) 2015 from the requirements to prepare consolidated financial statements.

**Investments in subsidiaries**

Investments in subsidiary undertakings are initially recognised at cost, and subsequently at fair value

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. **Accounting Policies - continued**

b. **Fixed Assets**

Fixed assets are stated at cost and depreciated over their economic useful lives at the following rates:-

Computer hardware & software	25%	reducing balance
Office equipment & furniture	15%	reducing balance
Housing furniture	15%	reducing balance
Freehold land & buildings	2%	reducing balance
Leasehold Improvements	Over the term of the lease	

Individual purchases of £1,000 or less are not generally capitalised, but expended to the Statement of Financial Activities. A fixed asset register is maintained and items of a certain category (such as computers) may be capitalised even if below this value.

c. **Incoming Resources & Funds**

Income is accounted for once the Charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. The main sources of income are service level agreements from various authorities which are matched to the period they relate to. All income is derived in the UK.

Income with restrictions imposed is allocated to a restricted fund and matched with the expenditure. Capital grants are allocated to a Restricted Fund and released over the terms of the restriction.

Income has been split between the different incoming resources. All income (except bank interest) is shown as charitable activities.

d. **Cash at Bank and in Hand**

Cash at bank and in hand includes cash in hand, deposits held at call with banks, other short-term liquid investments and deposits with banks with longer-term fixed interest rates which are accessible if required.

e. **Pension**

The Charity operates a defined contribution group stakeholder pension scheme under Auto Enrolment where the contribution rate is a fixed percentage of qualifying pay. The Charity also continues to contribute to certain staff's private pension schemes. The total contributions payable are disclosed in the notes to the accounts.

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies - continued

f. Operating Leases

Operating leases are charged to the Statement of Financial Activities as incurred.

g. Resources Expended

All expenditure is included in the Statement of Financial Activities in accordance with the accruals concept, where there is a legal obligation committing the Charity to the expenditure.

Charitable activities include expenditure associated with supporting people in the community. Support costs are included within charitable activities as analysed in the Statement of Financial Activities.

Governance costs include those costs incurred in the governance of the charity and those associated with constitutional and statutory requirements.

h. Support Costs

The general running costs of the Charity are detailed in the SORP and Notes to the Accounts. Since there is one charitable activity and no fund-raising activities category, it is not necessary to do any further allocation of support costs.

i. VAT

The Charity is not registered for VAT, as such the VAT element is added to the related cost, shown gross.

2. Statement of Financial Activities Notes

	2024 £	2023 £
<b>Income - Supporting People in the Community</b>		
Mental Health	184,343	214,661
Social Services	8,403,095	6,348,755
Supporting People	511,351	462,662
Client contribution and Client Monies	384,865	341,432
Domiciliary Care Short Contracts	1,250	2,532
Local Health Board	209,224	196,100
Other Income	7,326	469,301
	<hr/>	<hr/>
	9,701,454	8,035,443
<b>Expenditure</b>	<hr/>	<hr/>
<b>Property costs</b>		
Rent	60,582	72,156
Heat & light	21,968	6,115
	<hr/>	<hr/>
	82,550	78,271
	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31 MARCH 2024

2. Statement of Financial Activities Notes - Continued

	2024 £	2023 £
<b>Office and insurance costs</b>		
Printing, stationery & advertising	16,092	19,482
Insurances	24,401	22,300
Telephone	53,916	44,752
Photocopying costs	18,079	9,250
Sundries	20,862	18,029
Repairs & renewals	15,362	7,768
Subscriptions	9,976	11,887
Health & safety	18,719	21,816
Cleaning costs	15,177	15,504
Computer & software costs	141,027	65,022
	<hr/>	<hr/>
	333,611	235,810
	<hr/>	<hr/>
	2024 £	2023 £
Depreciation	5,353	6,210
Auditor's Fees:		
- Audit services	7,200	7,200
	<hr/>	<hr/>

Trustees have not received any remuneration for their services during this year nor the prior year. Trustee expenses reimbursed during the year totalled £2,104 for expenses (2023: £3,287). This related to one Trustee (2023: one Trustee).

The full time equivalent number of staff (including relief staff) for the year was 256. Carers: 224 (2023: 194); Admin: 32 (2023: 31)

	2024 £	2023 £
Wages & Salaries	8,254,148	6,821,000
Social Security costs	663,870	624,595
Pension costs for 356 staff (2023: 311 staff) in scheme	154,923	136,789
	<hr/>	<hr/>
	9,072,941	7,582,384
	<hr/>	<hr/>

The Trustees can confirm that three employees were paid in excess of £60,000 p.a. for this year (2023: three). Being £60k - £70k : two (2023: two), £80k - £90k : none (2023 : none); £100k - £110k: one (2023: one). This increased due to extra duties and number of days worked by key staff.

The remuneration of key management amounted to £257,860 for the year (2023 : £262,279).

# ANHEDDAU CYFYNGEDIG

## NOTES TO THE FINANCIAL STATEMENTS - continued

### FOR THE YEAR ENDED 31 MARCH 2024

#### 3. Fixed Assets

	Land & Buildings	Housing Furniture	Computer Hardware & Software	Office Furniture	Total
Cost/Valuation	£	£	£	£	£
Balance b/f	210,452	19,803	200,551	44,184	474,990
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Balance c/f	210,452	19,803	200,551	44,184	474,990
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>					
Balance b/f	93,700	18,296	193,466	41,282	346,744
Charge for the year	2,940	249	1,810	354	5,353
Eliminated on disposal	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Balance c/f	96,640	18,545	195,276	41,636	352,097
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>					
<b>As at 31.3.24</b>	113,812	1,258	5,275	2,547	122,892
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
As at 31.3.23	116,752	1,507	7,085	2,902	128,246
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

All fixed assets are used for charitable purposes. Land and Buildings includes freehold assets of £109,407 (2023: £111,640) and leasehold improvements of £4,405 (2023: £5,112).

#### 4. Debtors - amounts falling due within one year

	2024 £	2023 £
Trade debtors	707,290	557,580
Prepayments	84,659	32,892
Other debtors	57,372	81,507
	<hr/>	<hr/>
	849,321	671,979
	<hr/>	<hr/>

# ANHEDDAU CYFYNGEDIG

## NOTES TO THE FINANCIAL STATEMENTS - continued

### FOR THE YEAR ENDED 31 MARCH 2024

#### 5. Creditors - amounts falling due within one year

	2024 £	2023 £
Trade creditors	39,562	15,928
PAYE & NIC	167,952	144,961
Other Creditors and Accruals	368,926	213,492
	<hr/>	<hr/>
	576,440	374,381
	<hr/>	<hr/>

Creditors include £120,487 (2023: £35,071) due to the Charity pension scheme at 31 March 2024.

#### 6. Capital Structure

The charitable company is limited by guarantee and has no share capital.

#### 7. Operating Lease Commitments

At 31 March 2024 the charity had the following non-cancellable operating lease commitments.

	<u>Cumulative Commitment</u>		<u>Cumulative Commitment</u>	
	2024	2024	2023	2023
	Cars &	Land &	Cars &	Land &
	Equipment	Buildings	Equipment	Buildings
	£	£	£	£
Expiring within one year	24,674	10,000	18,822	58,711
Expiring in two to five years	-	-	11,704	-
Expiring in more than five years	-	807,471	-	72,800
	<hr/>	<hr/>	<hr/>	<hr/>
	24,674	817,471	30,526	131,511
	<hr/>	<hr/>	<hr/>	<hr/>

#### 8. Related Parties

The charity is controlled by the members of the Council of Management, which are listed in their report. There were no related party transactions between the charity and its members.

# ANHEDDAU CYFYNGEDIG

## NOTES TO THE FINANCIAL STATEMENTS - continued

FOR THE YEAR ENDED 31 MARCH 2024

### 9. Analysis of Net Assets between Funds

	<u>Unrestricted Funds</u>		Restricted Funds £	Total £
	General/ Designated £	Fixed assets £		
Tangible Fixed Assets	-	52,892	70,000	122,892
Current Assets	2,366,919	-	-	2,366,919
Current Liabilities	(576,440)	-	-	(576,440)
	<hr/>	<hr/>	<hr/>	<hr/>
	1,790,479	52,892	70,000	1,913,371
	<hr/>	<hr/>	<hr/>	<hr/>

### 10. Analysis of Funds

	Balance at 1.4.23 £	Income £	Expenditure £	Transfer £	Balance 31.3.24 £
Unrestricted Funds					
- General	1,889,458	9,717,034	(9,866,013)	10,000	1,750,479
- Designated Projects	50,000	-	-	(10,000)	40,000
- Fixed assets: Other	56,996	-	(5,354)	1,250	52,892
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,996,454	9,717,034	(9,871,367)	1,250	1,843,371
Restricted Funds					
- Land & Buildings fund	71,250	-	-	(1,250)	70,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2,067,704	9,717,034	(9,871,367)	-	1,913,371
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

#### Unrestricted Funds

The general fund is used to further the objects of the Charity.

The designated software fund represents £40,000 provided for software costs to be charged in the coming year for new payroll and HR automation.

The designated fixed asset fund represents the net book value of fixed assets (per the balance sheet, after deducting the related restricted fund) which clearly do not represent 'liquid' funds.

**NOTES TO THE FINANCIAL STATEMENTS - continued**

**FOR THE YEAR ENDED 31 MARCH 2024**

**10. Analysis of Funds - Continued**

The view of the Trustees is that Anheddau needs sufficient general funds / reserves to cover the Charity's activities for a period of three to six months, and sufficient liquid reserves (i.e. cash, bank balances or other assets close to cash such as deposits) to cover the payroll and other costs for a period of four months. At the year end, approximately 2.9 months' liquid reserves are available, and 2.1 months' worth of general funds.

**Restricted Funds**

The land and buildings fund represents monies received to purchase specific fixed assets, released over the terms of the restrictions. A transfer is made from restricted funds to unrestricted funds each year to reflect the annual reduction in restricted assets.

**The Comparative figures for the funds is as follows:**

	<b>Balance at 1.4.22</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfer</b>	<b>Balance 31.3.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted Funds					
- General	1,997,202	8,104,081	(8,211,825)	-	1,889,458
- Designated Projects	50,000	-	-	-	50,000
- Fixed assets: Other	61,957	-	(6,211)	1,250	56,996
	<u>2,109,159</u>	<u>8,104,081</u>	<u>(8,218,036)</u>	<u>1,250</u>	<u>1,996,454</u>
Restricted Funds					
- Land & Buildings fund	72,500	-	-	(1,250)	71,250
	<u>2,181,659</u>	<u>8,104,081</u>	<u>(8,218,036)</u>	<u>-</u>	<u>2,067,704</u>

**11. Agency Transactions**

During the year the Charity received Housing Benefit and other income on behalf of certain service users which was re-distributed to the relevant people in full.

The attributable amounts are not included within income or expenditure of the Charity for the year since the Charity only acts as Agent in relation to these amounts.

The amounts administered and excluded are as follows:

	<b>£ 2024</b>	<b>£ 2023</b>
- Income received and distributed (excluding Management Fees)	273,583	199,263
- Net amounts awaiting distribution at year end (within creditors)	-	-
- Amounts included in the service users' bank account awaiting receipt (within debtors)	42,291	75,562
- Separate bank accounts held on behalf of service users (not included in Charity Balance Sheet)	334,621	391,017



# ANHEDDAU CYFYNGEDIG

## NOTES TO THE FINANCIAL STATEMENTS - continued

### FOR THE YEAR ENDED 31 MARCH 2024

#### 12. Comparative Statement of Financial Activities

#### FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income and endowments from:</b>					
<i>Generated Funds</i>					
<b>Investment Income</b>					
- Bank interest (UK)		5,930	-	5,930	9,325
<i>Charitable Activities</i>					
Supporting People in the Community	2	8,035,443	-	8,035,443	7,070,030
<b>Total</b>		<b>8,041,373</b>	<b>-</b>	<b>8,041,373</b>	<b>7,079,355</b>
<b>Expenditure on:</b>					
<i>Charitable Activities:</i>					
<i>Supporting People in the Community</i>					
- Wages & travel		7,648,604	-	7,648,604	6,450,399
- Training and recruitment costs		39,064	-	39,064	20,726
- Food & provisions		32,256	-	32,256	33,217
- Property costs	2	78,271	-	78,271	65,535
- Office & insurance costs	2	235,810	-	235,810	159,842
- Bank charges & interest		11,372	-	11,372	6,479
- Depreciation		6,210	-	6,210	9,348
- Audit & accountancy		12,638	-	12,638	12,375
- Professional fees		91,103	-	91,103	85,318
<b>Total</b>		<b>8,155,328</b>	<b>-</b>	<b>8,155,328</b>	<b>6,843,239</b>
<b>Net income</b>		<b>(113,955)</b>	<b>-</b>	<b>(113,955)</b>	<b>236,116</b>
Gross transfers between funds	10	1,250	(1,250)	-	-
<b>Net incoming resources for the year</b>		<b>(112,705)</b>	<b>(1,250)</b>	<b>(113,955)</b>	<b>236,116</b>
Total Funds brought forward		2,109,159	72,500	2,181,659	1,945,543
<b>Total funds carried forward *</b>	10	<b>1,996,454</b>	<b>71,250</b>	<b>2,067,704</b>	<b>2,181,659</b>

\* Part of the unrestricted funds relate to fixed assets (designated funds) as shown on the Balance Sheet.