

**Community Development Cymru
Datblygu Cymunedol Cymru Cyf
(A company limited by guarantee)
Charity number 1123538
Company number 04914228**

Annual report 2010 - 11

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Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Financial statements for the year ended 31st March 2011

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Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2011

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2011. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Reference and administrative information

Charity Name: Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Company registration number: 04914228 (England and Wales)

Charity registration number: 1123538

Registered office: Plas Dolerw, Heol Milford, Newtown, Powys, SY16 2EH

Board of Directors / Trustees.

Ms Lyn Waddington (Chair of CDC)
Mr A Twelvetrees
Mr D Cawsey
Mr D Lewis
Ms S Trevelyan-Jones
Ms E Court (Observer Member)
Mr Gerald Powell
Mr Stuart Jones
Ms Penny Byrne
Mr John Drysdale
Ms Antonina Mendola

Management and staff:

Chief Executive Derith Powell
Development Officers John Duff and Nia Jones
Senior Finance & Admin Officer Heulwen Talbot until September 2011
Information Officer Emma Smart until September 2011
Senior Finance & Admin Officer Emma Smart
Research and Funding Officer Sarah James

Independent examiner:

Kath Johnson, Chartered Certified Accountant,
PO Box 101, Aberystwyth, SY23 4WB

Bankers.

National Westminster Bank plc, Broad Street,
Newtown, Powys, SY16 2LY

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2011 (continued)

Structure, Governance and Management

Governing document

CDC is a company limited by guarantee, incorporated on the 29th September 2003. It was registered as a charity on the 9th April 2008. The charity is controlled by its governing document, a deed of trust, and constitutes a company limited by guarantee as defined by the Companies Act 1985.

The Strategic/Action Plan and Operational or Delivery Plans are in direct response to CDC's governing document and ensure the organisation fulfils its duties as both a charity and company limited by guarantee.

Recruitment and appointment of new trustees

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as 'Trustees'. New Trustees are appointed by the Board of Trustees on the basis of their skills and experience in relation to the charity's objectives.

The management of CDC is the responsibility of the Trustees who are either elected or co-opted under the terms of the Articles of Association.

As a membership-led organisation, CDC continues to seek the views of its members, partners and other stakeholders on issues around, equality, social justice, CD values and principles as well as monitoring the future development needs of the organisation.

The successful contract with Welsh Government namely "Working with Communities" which supports the Community Development Workforce in Wales will go some way towards promoting interest in CD as a career option. Staff resources will be directed in this area during this reporting period 2010-11.

Induction and training of new trustees

CDC places a crucial emphasis on governance issues within the organisation. As a result it has adopted a policy for recruiting Trustees who possess the necessary knowledge and understanding, of their responsibility as Trustees and employers. Trustees within CDC must be committed to the

All Trustees are provided with an Induction Pack and access to a range of training opportunities relevant to specific issues and areas of work CDC is undertaking.

Organisational structure and decision making

The structure of CDC comprises a Board of Trustees elected by the membership, supported by a Chief Executive, Development Officers and a Finance and Administrative worker.

Finance & Personnel Committee (previously known as the Procurement and Performance Group)

This sub-group was established in 2009 to respond to new funding opportunities, to quality assure the organisation and ensure that financial systems are "fit for purpose". Its Terms of Reference are

- * Prepare, review and sign-off CDC financial statements, budgets and reports then forward to the Board for agreement
- * Provide guidance and support where needed on financial controls/quality assurance and performance management

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2011 (continued)

Structure, Governance and Management (continued)

- * Ensure the Financial Regulations and associated performance measures are fit for purpose and relevant
- * Quality assure tenders and submissions, ensuring liaison with other working groups as necessary either in a lead or support role, as agreed by the Board
- * Provide briefings and reports to the Board on matters relating to procurement and performance, including financial controls
- * Offer support to staff as is deemed appropriate by the CEO to ensure all financial undertakings and elements of the Financial Regulations are understood and followed
- * The PPG will also ensure that
 - (a) Risk Management disciplines are being adopted,
 - (b) CDC is continuing to address the operational and charitable requirements it was designed to fulfill,
 - (c) CDC will deliver outputs and outcomes which are within community development values and principles and are acceptable to its end users

Learning, Training and Consultancy Team

The LTCT was established so that CDC could develop a training and consultancy arm to increase its income generating capacity and support its sustainability in the longer term as well as diversifying its funding base

Its Terms of Reference are

- * To formulate systems and processes and prepare documentation to ensure rigour, transparency and fairness in appointing Approved Consultants, including Trainers
- * To operate those systems and processes with clear documentation to ensure approved trainers and consultants have the appropriate skills and knowledge in the fields of community development and learning/training in order to build an effective team
- * To develop and implement policies, systems, processes, charge rates and documentation to ensure that the team operates within Community Development Cymru with clarity and transparency and according to all legislative and legal requirements
- * To ensure that all consultants are rigorously and transparently vetted and approved through the approved Community Development Cymru appointment process
- * To ensure that those trainers delivering accredited training are appropriately trained according to the requirements of the Awarding Body (Agored Cymru)
- * To develop, and where necessary market and publicise, courses, learning and training and opportunities for consultancy work of a high standard for the purpose of income generation for Community Development Cymru
- * To deliver, and where appropriate assess and/or internally verify, learning/training to a high standard and according to the values and principles of community development
- * To ensure Awarding Body requirements are fully adhered to in order to maintain the Centre Compliance with Agored Cymru
- * To 'host' and support other appropriate organisations to offer accredited training through Agored Cymru and to provide, as part of income generation for Community Development Cymru, the required training, information and administrative support as well as take responsibility for the Quality Assurance of their provision
- * To work towards the possible establishment of a separate consultancy arm for community development, which will generate income for Community Development Cymru and make a strong contribution to the sustainability of the organisation

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Report of the Trustees for the year ended 31st March 2011 (continued)

Structure, Governance and Management (continued)

Strategic planning

Staff and Board members are involved in Business Planning and the formulation of any bids which have significant operational and management implications or require the input of specific personnel

The Strategic Plan 2009 – 2014 provides the vision.

Of "A Welsh society which is made up of resilient, healthy communities, of mutually supporting and sharing communities where individuals respect one another's contribution and where people are able to express themselves and have a shared sense of value"

Underpinned by the following Community Development principles

- * Equality and Anti-discrimination**

Community development practitioners will work with communities and organisations to challenge the oppression and exclusion of individuals and groups

- * Social Justice**

Community development practitioners will work with communities and organisations to achieve change the long term goal of a more equal, non-sectarian society

- * Collective Action**

Community development practitioners will work with communities to organize, influence and take action

- * Community Empowerment**

Community development practitioners will work with communities and organisations to work together

- * Working and Learning Together**

Community development practitioners will support individuals and communities working and learning together

Risk and Financial 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. Having faced risks during 2009 – 10 through uncertainty in funding regimes and the slow processes of procurement, CDC is working to strengthen its risk management approach

Financial regulations have been drafted during 2009 – 10 to take account of the mixed economy funding regime and transition from grant funding as the major source of income

The Financial regulations take account of legal compliances, translating them into operational procedures covering the main decision-making and monitoring processes required to fulfill charitable, contractual and legal obligations

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2011 (continued)

Objectives and activities

Objectives and aims

CDC has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

CDC works to improve knowledge and understanding of community development policy and practice in Wales and works with individuals, groups, organisations and government alike. In addition its recent focus has been on supporting the Community Development Workforce through increasing its understanding about community development learning and training opportunities as well as identifying gaps in appropriate learning which is informal and accredited. CDC believes that individuals are less likely to experience disadvantage and marginalization if they are supported and enabled to participate within their communities to address the multiple barriers they face. This is most likely to be achieved when there are opportunities for informal and more formal/accredited training for all those involved within their communities at all levels and across the sectors.

CDC is concerned with "making a difference" within communities that experience disadvantage, limited resources, facilities and adequate services. It does this through working in an enabling way through interventions that work "with" people to bring about positive change. CDC believes passionately that this response to community revitalization significantly contributes to long term sustainable change.

CDC also recognizes the need to influence policy at a more strategic level and acknowledges that community development is crucial to the successful implementation of a range of Assembly policies. The Welsh Government's Tackling Poverty Programme "Communities First" is one example of CDC's contribution to influencing policy development which is based on operational practice and experience.

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Report of the Trustees for the year ended 31st March 2011 (continued)

Achievements and Performance

Charitable activities

The recent curtailment of grant funding to Third Sector agencies across Wales including CDC has not been without its challenges. This has significantly impacted on its operational activities as well as its future strategic direction.

However, despite current difficulties CDC has implemented changes that will better support its future sustainability and both staff and Board alike are committed to doing whatever is possible to ensure it continues to meet its objectives. The policy context has never been stronger in its outline for the need for a National Community Development Organisation which promotes social justice and anti-poverty work. Communities have never been so much in need of hope, collective support and empowerment.

CDC's Action Plan explores all sorts of future funding opportunities. CDC's Board of Trustees are responsible for making decisions about how CDC is organized and managed, and how to move the organisation forward so that it continues to prosper. It is a key role of all the Trustees to ensure that this happens, working closely with staff to ensure potential developments are taken on board wherever possible.

Key achievements

During 2010-2011 our key achievements were

- * Developing a positive and appropriate policy context with Community Development as an organizing principle,
- * Increasing understanding of Community Development across the sectors and at all levels,
- * Securing a contract with Welsh Government to support the Community Development Workforce in Wales
- * Increasing understanding of Community Development learning and training

In addition CDC is contracted to work with WCVA to provide advice and support to Communities First partnerships across Wales. The type of support provided includes -

- * Advice (This includes, advice on all aspects of Community Development work to include, good practice in CD, community engagement, regeneration, sustainable communities, anti-poverty, evaluation and monitoring etc.)
- * Support (1-1 or in groups e.g. staff teams)
- * Mentoring (1-1 by phone and/or face to face)
- * Tailor-made training in response to the needs of groups, partnerships, etc
- * Facilitation of groups, partnership meetings, training, workshops, consultations etc
- * Strategy and Action Plan development (advice, support, mentoring)
- * Partnership, group or team development activities
- * Team building and helping to resolve difficulties or conflict within groups or partnerships
- * Bid writing support to Communities First or small community groups
- * Support with setting targets/outcomes etc
- * Monitoring and evaluation (support, training or undertaking the actual work)
- * Planning/organising of conferences, events and workshops
- * Possibly provide some short-term staff cover or input (e.g. Co-ordinator role, management of change/development) to Communities First, community groups etc
- * Advice on any aspect of the future phase of Communities First

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2011 (continued)

Achievements and Performance (continued)

Using the reference points of the One Wales document, CDC has achieved against the following specific goals

A Strong and Confident Nation:

- * Proactive partners in the Third Sector Partnership Council, thereby increasing understanding of Community Development across the sectors and at Ministerial levels across Government Departments,
- * Increased links across the Ministerial portfolios to include the Department for Environment, Sustainability and Housing and Department for Children, Education, Lifelong Learning and Skills Department of Social Justice and Local Government,
- * Promoted the CD Workforce in Wales and the essential role of the Workforce in tackling poverty and disadvantage

A Prosperous Society

- * Delivered on the Welsh Government's "Working with Communities" Implementation contract thus contributed to the Welsh Government's Community Development Action Plan for Wales,
- * Developed a working relationship with CREW the Centre for Regeneration Excellence in Wales as members of its Management Board in order to improve the synergy between economic regeneration and community development,
- * Strengthened links with the University of Wales, Newport to help deliver their QWEST employment and skills programme

Learning for Life

- * Advanced standards in Community Development learning and identified increased opportunities for learning and training,
- * Worked closely with the Education and Training Standards Board in Wales to approve future community development training and learning opportunities,
- * Supported the promotion and use of the CD NOS throughout Wales,
- * Established a CDLN (Community Development Learning Network) to oversee the development of learning and training opportunities for the CD Workforce in Wales,
- * Further developed the LTCT (Learning & Training Consultancy Team) as a response to the need to seek new forms of funding and provide bespoke training to individuals, organisations and groups alike,
- * Renewed Agored Cymru Accredited Centre status,
- * Promoted understanding of the Community Development Workforce in Wales

A Fair and Just Society

- * Worked directly with 25 CF Partnerships
- * Supported Swansea Council to establish SILP as part of their corporate Training 15 Council Officers trained to deliver SILP curriculum in house
- *
- Widened partnership working with other organisations to include People & Work Unit, Bevan Foundation, Wales Refugee Council, Chwarae Teg, Continyou Cymru for example
- * Contributed to the Communities First Trust Fund as panel members

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2011 (continued)

Achievements and Performance (continued)

A Healthy Future

- * Developed a steering group to specifically look at health and well being issues in order to develop responses that adopt a proactive personal approach to health and linking health concerns with the wider issues of poverty and disadvantage

A Healthy Future (continued)

- * Participated in Goat Training "Getting your Act Together" in Community Development and Health
- * Completed a Lottery application to enhance "well being" in some of the poorest communities through adopting a community development approach to health and well being

A Sustainable Environment

- * Developed links with Environmental agencies such as Wildlife Trust, Public Health Wales, Llais y Goedwig, Tŷ'r Coed through our involvement with Coed Lleol's Partnership Steering Group
- * Reviewed our own systems and procedures which will maximise our own resources and reduce CDC's carbon footprint
- * Strengthened links with sustainable development practitioners and organisations such as Countryside Commission for Wales

A Rich and Diverse Culture

- * Continued links with the housing sector through TPAS Cymru, and working to develop the possibility of working together on issues around community engagement and participation
- * Developed closer working links with the Equalities & Human Rights Commission
- * Worked closely with similar organisations across the 5 jurisdictions to exchange information and enhance learning opportunities for Community Development training

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2011 (continued)

Financial Review

Reserves policy

The charity's funds have all been applied in accordance with its objectives. The charity's assets are all being maintained in the furtherance of these objectives. The Trustees believe that CDC should hold financial reserves in order to ensure that the charity can continue to operate to meet the needs of disadvantaged communities in Wales and link these operations issues to the wider policy context and development.

Contractual Commitment Reserves

The Trustees aim to build up a reserve to ensure that the charity is able to cover contracted payments to staff such as redundancy, provision of locum maternity cover and the costs of any disciplinary and/or grievance procedures which may arise.

Principal funding sources

The charity's main funder is the National Assembly for Wales.

Investment policy and objectives

Under the memorandum and articles of association, the charity has the power to make any investments which the Trustees see fit. Aside from retaining a prudent amount in reserves each year, the charity's funds are all spent in the short term. There are no funds available for long-term investment.

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2011 (continued)

Future developments

Core Funding

To continue discussions with the Welsh Assembly in order to lobby and secure a degree of core funding to continue undertaking some of the tasks as described earlier in this report

Working with Communities

To continue setting out the actions necessary to ensure that the Community Development workforce in Wales is highly skilled and qualified for the benefit of the communities in which they live and work

Mentoring and Support Contract

To continue meeting the needs of the Service Level Agreement secured with WCVA to provide mentoring, training and support within Communities First partnerships

SILP - Social Inclusion Learning Programme

To continue exploring funding opportunities and to roll out SILP across the sectors, in order to enhance to understanding of social inclusion

TSPC - Third Sector Partnership Council

To continue representing the community sector on the TSPC (Third Sector Partnership Council) and regularly attend meetings in order to ensure the links between operational practice and policy development

Community Development Training

To continue to adhere to Agored Cymru's registration requirements of CDC as an Accredited Centre with relevantly qualified staff to deliver and assess, accredit, and verify community development training which can be offered to a range of individuals and agencies eg the QWEST Programme at Newport University

Consultancy & Training

To continue developing the LTCT (Training & Consultancy Team) as a tool for income generation, in order to sustain CDC's future activities

Other possible projects include:-

- * To complete a funding application for "Active Citizenship Training" via European Funding opportunities in partnership with similar organisations across the 5 jurisdictions
- * To complete a funding application to Esme Fairburn for increased resources to undertake generic community development work outside Communities First areas
- * To complete various funding applications to numerous Trust funds to develop Community Involvement Tool Kits
- * To complete a funding application to Joseph Rowntree Charitable Trust for resources to deliver SILP (Social Inclusion Learning Programme) to a wider audience across Wales
- * To complete a funding application with other similar learning organisations in Wales for European funding to tackle social exclusion issues within disadvantaged communities
- *

To tender for the continuation of the Working with Communities Implementation Contract

Factors relevant to achieve objectives

CDC is aware that in order to meet the organisation's objectives, it relies heavily on the commitment, expertise and skills of the Board and staff alike

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2011 (continued)

Responsibilities of the Board

The directors / trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law

Company Law requires the directors / trustees to prepare financial statements for each financial year. Under that law the directors / trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including income and expenditure of the company for that period. In preparing the financial statements the directors / 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,
- * prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The directors / trustees are responsible for keeping proper 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. The trustees 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.

The directors' / trustees' report is prepared in accordance with the exemptions available to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board on

and signed on its behalf by:

.....
L Waddington

L Waddington (Trustee/Chair)

.....
D.P. Lewis

D Lewis (Trustee)

Chartered certified accountants

Report on the unaudited accounts

To the Trustees of Community Development Cymru-Datblygu Cymunedol Cymru Cyf

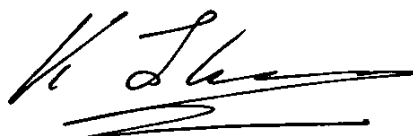
In accordance with the engagement letter dated 28 March 2012 and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Statement of Financial Activities, the Balance Sheet and the Statement of Recognised Gains and Losses and the related notes from the accounting records and information and explanations you have given to us

The report is made to the Company's Board of Directors / Trustees as a body in accordance with the terms of engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Directors / Trustees that we have done so, and state those matters that we have agreed to state to them in this 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 Company and Company's Board of Directors / Trustees, as a body, for our work or for this report.

We have carried out the engagement in accordance with technical guidance issued by the Association of Chartered Certified Accountants and have complied with the ethical guidance laid down by the Association relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31st of March 2011 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit on the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



K Johnson FCCA
28-Mar-12

Kath Johnson
Chartered Certified Accountant
Box 101
Aberystwyth
SY23 4WB

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Statement of financial activities for the year ended 31 March 2011

		Unrestricted Funds £	Restricted Funds £	Total 2011 £	Total 2010 £
	Notes				
Incoming resources					
<i>From generated funds</i>					
Voluntary income	2	23,779	-	23,779	9,485
Investment income	3	-	-	-	4
<i>From charitable activities</i>	4				
Mentoring, support and advice		159,376	24,000	183,376	206,634
<i>Other incoming resources</i>					
Exceptional item		-	-	-	65,605
Total incoming resources		<u>183,155</u>	<u>24,000</u>	<u>207,155</u>	<u>281,728</u>
Resources expended					
<i>Charitable activities</i>	5				
Mentoring, support and advice		206,207	28,159	234,366	277,880
<i>Governance costs</i>	6	3,496	-	3,496	6,993
Total resources expended		<u>209,703</u>	<u>28,159</u>	<u>237,862</u>	<u>284,873</u>
Net incoming/(outgoing) resources before transfers		(26,548)	(4,159)	(30,707)	(3,145)
Gross transfers between funds	14	(2,679)	2,679	-	-
Net incoming/(outgoing) resources		<u>(29,227)</u>	<u>(1,480)</u>	<u>(30,707)</u>	<u>(3,145)</u>
Reconciliation of funds					
<i>Total funds brought forward</i>		60,416	1,480	61,896	65,041
<i>Total funds carried forward</i>		<u>31,189</u>	<u>-</u>	<u>31,189</u>	<u>61,896</u>

The statement of financial activities includes all gains and losses recognised in the period. All incoming resources and expended resources derive from continuing activities.

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Balance Sheet as at 31 March 2011

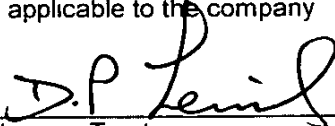
	Notes	Unrestricted Funds £	Restricted Funds £	2011 Total £	2010 Total £
Fixed assets					
Tangible assets	10	-	-	-	-
Current assets					
Debtors	11	25,645	-	25,645	28,798
Cash at bank and in hand		26,847		26,847	44,763
		52,492	-	52,492	73,561
Current liabilities					
Creditors due within one year	12	21,303	-	21,303	11,665
Net current assets / liabilities		21,303	-	21,303	61,896
Total assets less current liabilities		31,189	-	31,189	61,896
Creditors due after one year	13	-	-	-	-
Net assets		31,189	-	31,189	61,896
Movement in Funds	14				
<u>Unrestricted Funds</u>					
General fund				19,172	45,783
Mentoring and support				12,017	14,633
				31,189	60,416
<u>Restricted Funds</u>					
Oxfam - Project WALA56				-	1,480
				31,189	61,896

The Financial Statements were approved by the Trustees on 28 March 2012

The accounts are prepared in accordance with the special provisions within Part 15 of the Companies Act 2006 relating to small companies

For the financial year ended 31st March 2011 the company was entitled to exemption from audit under section 477 Companies act 2006 and no notice has been deposited under section 476 The directors / trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company


L Waddington - Trustee


D Lewis - Trustee

The notes on pages 11 to 19 form part of these financial statements

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Notes to the financial statements as at 31st March 2011

1 Accounting policies

a) Basis of Accounting

The Financial statements have been prepared on the basis of the historical cost convention in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice for Accounting and Reporting by Charities (SORP 2005), applicable accounting standards and the Companies Act 2006

b) Changes in basis of accounting

There has been no change to the accounting policies

c) Changes to previous accounts

No changes have been made to the accounts of previous years

d) Incoming Resources

* *Recognition of incoming resources*

These are included in the Statement of Financial Activities when the charity becomes entitled to the resources, the trustees are virtually certain that they will receive the resources and the monetary value can be measured with sufficient reliability

* *Incoming resources with related expenditure*

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the Statement of Financial Activities

* *Grants and donations*

Grants and donations are only included in the Statement of Financial Activities when the charity has unconditional entitlement to the resources

* *Tax reclaims on donations and gifts*

Any incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate

* *Contractual income and performance related grants*

This is only included in the Statement of Financial Activities once the related goods or services have been delivered

* *Gifts in kind*

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised

Gifts in kind for sale or distributed are included in the accounts as gifts only when sold or distributed by the charity

Gifts in kind for use by the charity are included in the Statement of Financial Activities as incoming resources when receivable

* *Donated services and facilities*

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonable, quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received

* *Volunteer help*

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report

* *Investment income*

This is included in the accounts when receivable

e) Expenditure and liabilities

* *Liability recognition*

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out the resources

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Notes to the financial statements as at 31st March 2011 (Continued)

*** Governance costs**

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters

*** Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Statement of Financial Activities once the recipient of the grant has provided the specified service or output

*** Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

*** Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage

f) Assets

*** Tangible fixed assets for use by the charity**

These are capitalised if they can be used for more than one year, and the cost is at least £500. They are valued at cost or a reasonable value on receipt

Depreciation is calculated to write off the cost of an asset, less its residual value, over 4 years

2 Voluntary income

	2011	2010
	£	£
Membership fees	545	1,132
Training and other income	23,234	8,353
	<u>23,779</u>	<u>9,485</u>

3 Investment income

	2011	2010
	£	£
Deposit account interest	-	4
	<u>-</u>	<u>4</u>

4 Incoming resources from charitable activities

Grants for mentoring, support and advice

	2011	2010
	£	£
National assembly for Wales	120,685	166,763
WCVA	38,691	29,871
Oxfam	24,000	10,000
	<u>183,376</u>	<u>206,634</u>

5 Charitable activities costs

	2011	2010
	£	£
Mentoring, support and advice	234,366	277,880
	<u>234,366</u>	<u>277,880</u>

6 Governance costs

	2011	2010
	£	£
Accountancy	3,082	6,587
Legal fees	65	-
Bank charges	349	406
	<u>3,496</u>	<u>6,993</u>

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Notes to the financial statements as at 31st March 2011

(Continued)

7 Net incoming / (outgoing resources)	2011	2010
Net resources are stated after charging	£	£
Depreciation	-	601
	-	601
8 Trustees remuneration and benefits	2011	2010
Trustee expenses	£	£
Travel, subsistence and accommodation to 5 trustees	1,774	9,153
	1,774	9,153
9 Staff costs	2011	2010
	£	£
Wages and salaries	156,476	136,633
Social security costs	15,028	12,696
Other pension costs	2,043	8,950
	173,547	158,279
10 Tangible fixed assets	£	
Cost brought forward	20,148	
Additions in the year	-	
Cost carried forward	20,148	
Depreciation brought forward	20,148	
Charge in the year	-	
Depreciation carried forward	20,148	
Net book value at 31 03 11	-	
Net book value at 31 03 10	-	
11 Debtors: amounts falling due within one year	2011	2010
	£	£
Trade debtors	2,388	12,523
Prepayments	2,557	-
Other debtors	20,700	16,275
	25,645	28,798
12 Creditors: amounts falling due within one year	2011	2010
	£	£
Trade creditors	3,629	5,073
Other creditors	17,674	6,592
	21,303	11,665
13 Creditors. amounts falling due after more than one year	2011	2010
	£	£
Other creditors	-	-
	-	-

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Notes to the financial statements as at 31st March 2011

(Continued)

14 Movement in funds	As at 31 03 10	Net movement in funds	Transfers between funds	As at 31 03 11
	£	£	£	£
Unrestricted funds				
General fund	45,783	(26,611)	-	19,172
Mentoring and support	14,633	63	(2,679)	12,017
	<u>60,416</u>	<u>(26,548)</u>	<u>(2,679)</u>	<u>31,189</u>
Restricted funds				
Oxfam - project WALA56	1,480	(4,159)	2,679	-
	<u>1,480</u>	<u>(4,159)</u>	<u>2,679</u>	<u>-</u>
Total funds	<u>61,896</u>	<u>(30,707)</u>	<u>-</u>	<u>31,189</u>
Net movement in funds included in the above				
		Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds				
General fund		144,464	(171,075)	(26,611)
Mentoring and support		38,691	(38,628)	63
		<u>183,155</u>	<u>(209,703)</u>	<u>(26,548)</u>
Restricted funds				
Oxfam - project WALA56		24,000	(28,159)	(4,159)
		<u>24,000</u>	<u>(28,159)</u>	<u>(4,159)</u>
Total funds		<u>207,155</u>	<u>(237,862)</u>	<u>(30,707)</u>

Transfer between funds

An amount of £2,679 was transferred from unrestricted to restricted funds during the year. This represented the deficit remaining at the project completion.

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Statement of financial activities for the year ended 31st of March 2011 (Not forming part of the statutory accounts)

	31.03.11 £	31.03.10 £
<i>Income resources</i>		
Voluntary income		
Membership fees	545	1,132
Training & other income	23,234	8,353
	<u>23,779</u>	<u>9,485</u>
Investment income		
Deposit account interest	-	4
Incoming resources from charitable activities		
Grants	183,376	206,634
Other incoming resources		
Exceptional items	-	65,605
	<u>207,155</u>	<u>281,728</u>
<i>Resources expended</i>		
Charitable activities		
Wages	156,476	136,633
Social security	15,028	12,696
Pensions	2,043	8,950
Insurance	3,111	3,846
Telephone	5,745	8,493
Postage and stationery	4,661	9,773
Conferences and seminars	2,370	21,900
Rent	3,310	4,523
Travelling and subsistence	16,381	16,849
Room hire	4,785	5,660
Translation	212	653
IT Expenses	483	3,619
Professional fees	13,477	23,048
Committee travel expenses	1,774	5,393
Publicity and promotion	3,951	4,288
Maintenance and repair	87	3,691
Staff training	116	5,808
Membership and subscriptions	333	1,456
Computer equipment	-	601
Sundries	23	-
	<u>234,366</u>	<u>277,880</u>
Governance costs		
Accountancy	3,082	6,587
Legal fees	65	-
Bank charges	349	406
	<u>3,496</u>	<u>6,993</u>
Total resources expended	<u>237,862</u>	<u>284,873</u>
Net incoming / (outgoing) resources	<u>(30,707)</u>	<u>(3,145)</u>