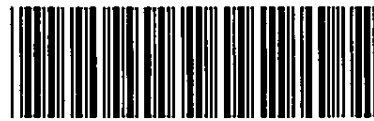


**Community Development Cymru
Datblygu Cymunedol Cymru Cyf
(A company limited by guarantee)
Charity number 1123538
Company number 04914228**

Annual report 2012 - 13

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Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Financial statements for the year ended 31st March 2013

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Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2013

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 2013. 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 details

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 (Vice Chair) Mr D Lewis (Treasurer) Ms Antonina Mendola (Company Secretary) Mr D Cawsey Ms S Trevelyan-Jones (Second Vice Chair) Mr Stuart Jones Ms Penny Byrne Mr John Drysdale Mr Steve Bennett Ms Tracey Cooke
Independent examiner	Kath Johnson, Chartered Certified Accountant, PO Box 101, Aberystwyth, SY23 4WB
Bankers	National Westminster Bank plc, Broad Street, Newtown, Powys, SY16 2LY
Management and staff	Chief Executive Derith Powell Development Officers John Duff, Nia Jones, Liz Court and Nia Williams Senior Finance/ Information & Admin Officer Emma Smart Research and Funding Officer Sarah James

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2013 (continued)

Structure, Governance and Management

Governing document

CDC's Strategic/Action and Delivery Plans are in direct response to its governing document and ensures the organisation fulfills its duties both as 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 organization

The current 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

Induction and training of new trustees

CDC places a crucial emphasis on governance issues within the organization 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 mission, vision, aims values and principles of the organization (as laid out in its Strategic/Action Plan) and in addition, have the specific skills and expertise required which is beneficial to the Board

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 Senior Finance/Information/Administrative Officer

Finance & Personnel Committee

This sub- group was established in 2009 to respond to new funding opportunities, to ensure that the organization is quality assured and 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

Ensure the Financial Regulations and associated performance measures are fit for purpose and relevant

Ensure tenders and submissions are of a high quality, ensuring liaison with other working groups as necessary either in a lead or support role, as agreed by the Board

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2013 (continued)

Structure, Governance and Management (continued)

Finance & Personnel Committee (continued)

Provide briefings and reports to the Board on matters relating to procurement, commissioning 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 Finance & Personnel Committee 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

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

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2013 (continued)

Structure, Governance and Management (continued)

Strategic planning (continued)

The Strategic Plan 2009 – 2013 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"

All CDC's activities are underpinned by the following Community Development

- * 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 with 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. These have been reviewed and updated in 2011/12 and are a constant source of scrutiny for the organization.

CDC is committed to diversifying its funding wherever possible and is submitting new funding proposals as a direct response to identified need. Since the last Trustee Report CDC has secured funding from the Big Lottery Fund for 3 years. This work commenced in October 2012 and employs 2 members of staff for 3 days a week and 2 others for 1 day a week.

CDC is also exploring potential closer working arrangements with other likeminded organizations, to minimize financial pressure through pooling and sharing resources where possible. Examples include WCVA, JRF, Bevan Foundation, Cast Cymru, PAVO, Chwarae Teg, TPAS Cymru, People & Work Unit, YMCA Wales, Sylfaen, Sostenga, ESB, ETS and Communitas First etc. CDC is currently in the process of submitting further funding applications in order to sustain its future activities and will also be submitting bids for European Funding when appropriate. Preparation for this work has commenced.

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. In addition regular Financial Reports are provided at Board meetings by CDC's Finance Officer.

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2013 (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, organizations 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. This work is undertaken with relevant partners, individuals and organisations alike with similar interests and experience.

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 achieves this through its regular involvement and participation on TSPC (Third Sector Partnership Council). This forum is made up of representatives of the Third Sector in Wales and meets regularly with Government Ministers and Civil Servants alike. CDC 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.

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2013 (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 help, collective support, advice and assistance.

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.

Using the reference points of the One Wales Document, it is relevant to note that CDC has achieved against the following specific goals:

A Strong and Confident Nation:

Increased links have been developed across the Ministerial portfolios through the TSPC work described previously in this report. These include the following: Environment and Sustainable Development, Housing, Regeneration and Heritage, Local Government and Communities, Health and Social Services, Equalities, Education and Skills, International, Business, Enterprise, Technology & Science, Finance.

CDC's proactive involvement in the Third Sector Partnership Council has increased understanding about the importance of Community Development interventions across the sectors and at Ministerial levels across Government Departments. In addition CDC has been represented at numerous Work-streams which are sub-groups of the main TSPC Committees.

This involvement has also allowed CDC to promote the CD Workforce in Wales and the essential role of the Workforce in tackling poverty and disadvantage.

A Prosperous Society

CDC's contract with Welsh Government has contributed to the delivery of the 'Welsh Government's Community Development Action Plan for Wales'. Since previous Trustee Reports, there is a new emphasis on the second phase of the Communities First Programme with the introduction of three new thematic themes. One of these is to promote the development of a prosperous society and CDC will work in partnership with WCVA to develop training that addresses this issue.

CDC's involvement with CREW the Centre for Regeneration Excellence in Wales as a representative of its Management Committee encourages an increased synergy between economic regeneration and community development.

Learning for Life

CDC through its Recognised Centre Status with Agored Cymru is working towards advancing standards in Community Development learning and identifies opportunities for accessing and developing learning and training opportunities on an on-going basis. CDC continues to maintain a Community Development website for the Workforce.

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2013 (continued)

Achievements and Performance (continued)

Learning for Life (continued)

CDC is currently working closely with the English Standards Board to develop a system for Endorsing community development training in Wales, with ETS Wales also involved in this process. CDC is involved in numerous ways to increase knowledge and understanding of the importance role of the CDNOS and their implementation in every day practices across the sectors.

The LTCT (Learning & Training Consultancy Team) continues to exist and current discussions are taking place about developing the LTCT as the Social Enterprise arm of the main Charity. A Training and Learning Strategy for Wales has been completed and CDC is also in the process of undertaking a Training Needs Analysis of the CD workforce which will advise on future relevant training both accredited and informal.

A Fair and Just Society

CDC has increased its involvement with a range of like-minded organizations and is now a member of the Third Sector Anti-Poverty Task Force for Wales and a Board member of Oxfam Cymru's Sustainable Livelihood Programme. In addition it has widened its partnership working to include the following: People & Work Unit, TPAS Cymru, CREW, WCVA, The Bevan Foundation, Welsh Refugee Council, The Big Lottery, Chwarae Teg, Cast Cymru and WCVA are just some examples.

A Healthy Future

CDC has set up a group of individuals who are interested in promoting and implementing CD approaches to health and well-being projects. The aim is to develop responses to health issues that adopt a proactive approach to health, linking health concerns with the wider issues of poverty and disadvantage. This is another new thematic theme within the Communities First Programme and CDC will also develop training materials in partnership with WCVA which looks at health in its widest sense and links ill health with poverty and disadvantage.

Since the last Trustee Report CDC's Big Lottery Project "Turning Round the Telescope" has commenced in Rhyl and Splott, and to date has proved extremely effective in targeting vulnerable people who are homeless in Rhyl and elderly in Splott. This project is funded by the National Lottery and works not only with community members but also with service providers bringing them both together in order to increase understanding and therefore plan better services. The project is seen initially by the Big Lottery as a pilot and discussions have commenced to lobby the Lottery for further pilots across the whole of Wales. The University of Glamorgan is advising CDC on effective monitoring and evaluation tools, based on action research models, so that the learning from this work can be adequately catalogued and used for future reference.

In addition CDC has been planning another Health and Well-being Project to address emotional wellbeing and in particular the links between social disadvantage, poverty and mental health.

A Sustainable Environment

CDC continues to liaise with Sustainable Environmental agencies such as Wildlife Trust, Llais y Goedwig, Coed Lleol and Countryside Commission for Wales's Come Outside Project and is represented on Welsh Government Education and Sustainable Development TSPC strategic meetings.

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2013 (continued)

Achievements and Performance (continued)

A Rich and Diverse Culture

CDC is a member of TPAS Cymru's Management Committee and Oxfam Cymru's Sustainable Livelihoods project, and since the last Trustee Report a member of the Equalities and Human Rights Commission is now represented on CDC Management Board. In addition CDC has written in partnership with others, a report on the links between poverty and ethnicity in Wales.

CDC continues to work closely with organisations across the 5 jurisdictions with specialist knowledge of culture and diversity issues. This knowledge and good practice is a positive influence to our work in Wales and enhances our training on cultural and diversity issues.

During 2012/13 our Key Achievements were:

Secured a further contract with Welsh Government to continue supporting the learning and training needs of the Community Development Workforce in Wales.

Secured funding for a 3 year project with the Big Lottery Fund for a Health and Well-being Project "Turning round the Telescope".

Continued to develop links with other Third sector organisations.

Attended TSPC (Third sector Partnership Council) meetings with Welsh Government staff and Ministers ensuring that Community Development approaches are a key component of Government policies.

Increased understanding and knowledge and the value of relevant and appropriate Community Development Learning and Training across the sectors in Wales in relation to informal/formal accredited and non-accredited training.

Completed a Report in partnership with other organisations funded by the Joseph Rowntree Foundation about the links between Poverty and Ethnicity in Wales.

Re-written a revised version of SILP (Social Inclusion Learning Programme), taking into account recent changes in practice and shifts in the policy development. This programme has been updated and will be piloted in the near future to determine whether it's fit for purpose as a tool which aims to shift organisational and individual attitudes to social exclusion.

WCVA Contract

CDC continues to work in partnership with WCVA to deliver its National Support Contract to Communities First Partnerships. This work provides:

Advice on all aspects of Community Development work, good practice in CD, community engagement, regeneration, sustainable communities, anti-poverty, evaluation and monitoring etc.

CDC has identified networks and organizations who are providing support and training to the CF Workforce. Regular meetings have been held with WCVA to undertake this work.

CDC has undertaken a Training Needs Survey and is in the process of conducting 100 interviews with CF staff and looking at their Community Involvement Plans and Local delivery Plans. It is important to raise awareness of C1st cluster's training and support needs, so that training provision is appropriate and aligned to the current requirements of the work.

NB As a result of this work there will be a better understanding of the size, nature and characteristic of the community development workforce in Wales.

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2013 (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 and the Big Lottery's People & Places Programme.

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 2013 (continued)

Future developments

CDC will:

- * 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
- * Implement an Endorsement process for CD Learning and Training in Wales
- * Update the Community Development Training & Learning Strategy for Wales
- * Pilot a Recognition Scheme for CD Workforce
- * Complete a Report on the training needs of the CD Workforce
- * Continue working across the 5 jurisdictions in order to ensure a coherent best practice approach to CD training is adopted
- * Continue raising awareness of the CD NOS (Community Development National Occupational Standards) across Wales and provide relevant training to individuals, groups and organizations across the sectors in order to implement the CD NOS in their everyday practice
- * Work closely in partnership with WCVA to deliver the Welsh Governments National Support Contract
- * Continue building on the work undertaken so far in Rhyl and Splott on the "Turning around the Telescope" Project
- * Submit future funding applications to Ezme Fairburn, Tudor Trust, and European Funding streams
- * Organize a conference on the Lottery Project and CDC's annual conference around the theme of workforce development
- * Pilot the revised SILP Programme to WG staff and relevant agencies in order to complete and finalize the Training and Learning Programme, so that it's fit for purpose to be rolled out across Wales
- * Explore funding opportunities to resource SILP in order to train trainers and enhance understanding of social exclusion
- * Continue representing the community sector at TSPC (Third Sector Partnership Council) meetings in order to ensure the links between operational practice and policy development
- * Continue to attend The Anti-Poverty Task Force for Wales
- * Attend monthly Chief Officer Forum meetings facilitated by WCVA
- * Work in partnership with CASPA to organize Communities First's annual conference
- * 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
- * Continue developing the LTCT (Training & Consultancy Team) as a tool for income generation in order to sustain CDC's future activities, and explore the creation of a Social Enterprise arm
- * Lobby the Welsh Assembly to secure core funding to operate as the National Voice for Community Development in Wales
- * Update CDC's Strategic/Business plan
- * Organize Governance Training for CDC Board members

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2013 (continued)

Future developments (continued)

Other possible work to include:

- 1 Develop a project with partners across the 5 jurisdictions to complete a European Funded Project for "Active Citizenship Training"
- 2 Work in partnership with Cast Cymru to submit a funding application to Esme Fairburn and the Paul Hamlyn Foundation for collaborative working to reduce social exclusion outside designated Community First clusters areas around community schools
- 3 Develop further working links with Public Health Wales and WLGA
- 4 Facilitate a series of events in Wales and at a regional level to ensure that issues relating to Workforce Development and professionalization are fully understood and debated and shared at a UK level
- 5 Maintain a strong Welsh voice at UK level to share expertise and bring learning back to Wales
- 6 Deliver Level 3 Training to ten participants in South Wales and ten in the North through the YMCA Community College

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 2013 (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

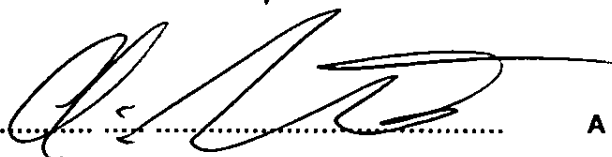
The directors / trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible 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 *3 Sep 2013* and signed on its behalf by:



L Waddington (Chair)



A Twelvetreves (Vice Chair)

Chartered certified accountants

Report on the unaudited accounts

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

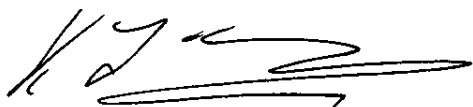
In accordance with the engagement letter dated 28 March 2012 and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Statement of Financial Activities, the Balance Sheet and the Statement of Recognised 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 2013 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
03 September 2013

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 2013

		Unrestricted Funds £	Restricted Funds £	Total 2013 £	Total 2012 £
	Notes				
Incoming resources					
<i>From generated funds</i>					
Voluntary income	2	5,728	-	5,728	28,785
Investment income	3	39	-	39	-
<i>From charitable activities</i>	4				
Mentoring, support and advice		156,036	46,485	202,521	206,120
<i>Other incoming resources</i>					
Exceptional item		-	-	-	-
Total incoming resources		<u>161,803</u>	<u>46,485</u>	<u>208,288</u>	<u>234,905</u>
Resources expended					
<i>Charitable activities</i>	5				
Mentoring, support and advice		180,634	23,985	204,619	223,235
<i>Governance costs</i>	6	2,549	-	2,549	4,645
Total resources expended		<u>183,183</u>	<u>23,985</u>	<u>207,168</u>	<u>227,880</u>
Net incoming/(outgoing) resources before transfers		(21,380)	22,500	1,120	7,025
Gross transfers between funds	14	-	-	-	-
Net incoming/(outgoing) resources		<u>(21,380)</u>	<u>22,500</u>	<u>1,120</u>	<u>7,025</u>
Reconciliation of funds					
<i>Total funds brought forward</i>		38,162	52	38,214	31,189
<i>Total funds carried forward</i>		<u>16,782</u>	<u>22,552</u>	<u>39,334</u>	<u>38,214</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 2013

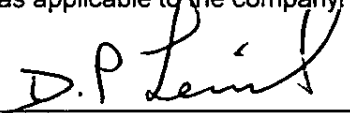
	Notes	Unrestricted Funds £	Restricted Funds £	2013 Total £	2012 Total £
Fixed assets					
Tangible assets	10	420	-	420	-
Current assets					
Debtors	11	3,254	-	3,254	39,856
Cash at bank and in hand		20,811	22,552	43,363	5,531
		24,065	22,552	46,617	45,387
Current liabilities					
Creditors due within one year	12	7,703	-	7,703	7,173
Net current assets / liabilities		16,362	22,552	38,914	38,214
Total assets less current liabilities		16,782	22,552	39,334	38,214
Creditors due after one year	13	-	-	-	-
Net assets		16,782	22,552	39,334	38,214
Movement in Funds	14				
<u>Unrestricted Funds</u>					
General fund				16,782	38,162
Mentoring and support				-	-
				16,782	38,162
<u>Restricted Funds</u>					
Big Lottery People and Places				22,712	
TSPC				(160)	52
				39,334	38,214

The Financial Statements were approved by the Trustees on *3 Sep 2013*

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 31 March 2013 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 2013

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 2013

(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

	2013 £	2012 £
Membership fees	162	237
Training and other income	5,566	28,548
	<u>5,728</u>	<u>28,785</u>

3 Investment income

	2013 £	2012 £
Deposit account interest	39	-
	<u>39</u>	<u>-</u>

4 Incoming resources from charitable activities

Grants for mentoring, support and advice

	2013 £	2012 £
National Assembly for Wales	133,330	185,402
Big Lottery People and Places (Restricted)	42,485	-
WCVA	18,688	16,718
Joseph Rowntree Foundation	4,018	-
TSPC (Restricted)	4,000	4,000
	<u>202,521</u>	<u>206,120</u>

5 Charitable activities costs

	2013 £	2012 £
Mentoring, support and advice	204,619	223,235
	<u>204,619</u>	<u>223,235</u>

6 Governance costs

	2013 £	2012 £
Accountancy	1,500	3,316
Legal fees	495	608
Bank charges	554	721
	<u>2,549</u>	<u>4,645</u>

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Notes to the financial statements as at 31st March 2013

(Continued)

7 Net incoming / (outgoing resources)	2013	2012
Net resources are stated after charging	£	£
Depreciation	139	-
	<u>139</u>	<u>-</u>
8 Trustees remuneration and benefits	2013	2012
Trustee expenses	£	£
Travel, subsistence and accommodation	159	208
	<u>159</u>	<u>208</u>
9 Staff costs	2013	2012
	£	£
Wages and salaries	133,200	131,617
Social security costs	11,818	12,897
Other pension costs	2,340	1,752
	<u>147,358</u>	<u>146,266</u>
10 Tangible fixed assets	£	
Cost brought forward	20,148	
Additions in the year	559	
Cost carried forward	<u>20,707</u>	
Depreciation brought forward	20,148	
Charge in the year	139	
Depreciation carried forward	<u>20,287</u>	
Net book value at 31 03 13	<u>420</u>	
Net book value at 31 03 12	<u>-</u>	
11 Debtors: amounts falling due within one year	2013	2012
	£	£
Trade debtors	1,991	15,054
Prepayments	1,263	1,295
Other debtors	-	23,507
	<u>3,254</u>	<u>39,856</u>
12 Creditors: amounts falling due within one year	2013	2012
	£	£
Trade creditors	4,131	4,456
Other creditors	3,572	2,717
	<u>7,703</u>	<u>7,173</u>
13 Creditors: amounts falling due after more than one year	2013	2012
	£	£
Other creditors	-	-
	<u>-</u>	<u>-</u>

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Notes to the financial statements as at 31st March 2013

(Continued)

14 Movement in funds	As at 31 03 12	Net movement in funds	Transfers between funds	As at 31 03 13
	£	£	£	£
Unrestricted funds				
General fund	38,162	(14,835)	(6,545)	16,782
Mentoring and support	-	(6,545)	6,545	-
	<u>38,162</u>	<u>(21,380)</u>	<u>-</u>	<u>16,782</u>
Restricted funds				
Big Lottery People and Places	-	22,712		22,712
TSPC	52	(212)		(160)
	<u>52</u>	<u>22,500</u>	<u>-</u>	<u>22,552</u>
Total funds	<u>38,214</u>	<u>1,120</u>	<u>-</u>	<u>39,334</u>

Net movement in funds included in the above

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,115	(157,950)	(14,835)
Mentoring and support	18,688	(25,233)	(6,545)
	<u>161,803</u>	<u>(183,183)</u>	<u>(21,380)</u>
Restricted funds			
Big Lottery People and Places	42,485	(19,773)	22,712
TSPC	4,000	(4,212)	(212)
	<u>46,485</u>	<u>(23,985)</u>	<u>22,500</u>
Total funds	<u>208,288</u>	<u>(207,168)</u>	<u>1,120</u>

Transfer between funds

An amount of £6,545 was transferred from the general fund to the mentoring and support fund during the year

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Statement of financial activities for the year ended 31st of March 2013 (Not forming part of the statutory accounts)

	31.03.13 £	31 03.12 £
<i>Income resources</i>		
Voluntary income		
Membership fees	162	237
Training & other income	5,566	28,548
	<u>5,728</u>	<u>28,785</u>
Investment income		
Deposit account interest	39	-
Incoming resources from charitable activities		
Grants	202,521	206,120
Other incoming resources		
Exceptional items	-	-
	<u>208,288</u>	<u>234,905</u>
<i>Resources expended</i>		
Charitable activities		
Wages	133,200	131,617
Social security	11,818	12,897
Pensions	2,340	1,752
Insurance	1,672	2,948
Telephone	4,893	6,775
Postage and stationery	2,613	2,870
Conferences and seminars	10,874	5,750
Rent and rates	2,535	3,367
Travelling and subsistence	5,997	18,040
Translation	1,413	2,663
IT Expenses	1,247	241
Professional fees	21,953	27,252
Committee travel expenses	159	208
Publicity and promotion	828	5,030
Maintenance and repair	-	31
Staff training	2,568	800
Membership and subscriptions	345	669
Depreciation	139	-
Sundries	25	325
	<u>204,619</u>	<u>223,235</u>
Governance costs		
Accountancy	1,500	3,316
Legal fees	495	608
Bank charges	554	721
	<u>2,549</u>	<u>4,645</u>
Total resources expended	<u>207,168</u>	<u>227,880</u>
Net incoming / (outgoing) resources	<u>1,120</u>	<u>7,025</u>