

REGISTERED COMPANY NUMBER: 04914228 (England and Wales)  
REGISTERED CHARITY NUMBER: 1123538

**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 31 March 2009  
for  
Community Development Cymru  
Datblygu Cymunedol Cymru Cyf**

Morgan Griffiths LLP  
Chartered Accountants  
Cross Chambers  
9 High Street  
Newtown  
Powys  
SY16 2NY

FRIDAY



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COMPANIES HOUSE

**Community Development Cymru  
Datblygu Cymunedol Cymru Cyf**

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for the Year Ended 31 March 2009**

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**Community Development Cymru  
Datblygu Cymunedol Cymru Cyf**

**Report of the Trustees  
for the Year Ended 31 March 2009**

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The trustees who are also directors of the charity for the purposes of the Companies Act 1985, present their report with the financial statements of the charity for the year ended 31 March 2009. 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**

**Registered Company number**  
04914228 (England and Wales)

**Registered Charity number**  
1123538

**Registered office**

Plas Dolerw  
Heol Milford  
Newtown  
Powys  
SY16 2EH

**Trustees**

D Powell  
Ms J Box  
A Bull  
A Twelvetrees  
D Cawsey  
D Lewis  
J Walsh  
Ms S Trevelyan-Jones  
DR E Bickerton  
S Williams  
B Thirsk  
E Court  
B Chiummo  
R D Griffiths  
J Matthews  
K Barker

Chair  
Vice Chair

- appointed 21.11.08  
- appointed 25.11.08  
- appointed 25.11.08  
- appointed 25.11.08  
- appointed 25.11.08  
- appointed 12.1.09  
  
- resigned 12.1.09  
- resigned 23.10.08  
- resigned 14.5.08  
- resigned 18.11.09  
- resigned 14.10.08  
- resigned 18.11.09  
- resigned 7.7.08

**Company Secretary**  
K Barker

**Independent Examiner**

Morgan Griffiths LLP  
Chartered Accountants  
Cross Chambers  
9 High Street  
Newtown  
Powys  
SY16 2NY

**Bankers**

National Westminster Bank Plc  
Broad Street  
Newtown  
Powys

**Community Development Cymru  
Datblygu Cymunedol Cymru Cyf**

**Report of the Trustees  
for the Year Ended 31 March 2009**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Management and Staff**

Chief Executive:	Derith Powell
Development Officers:	John Duff Nia Jones
Senior Finance & Admin Officer:	Heulwen Talbot
Events & Publication/Member Services Administrator:	Emma Smart
Administrator:	Ceri-Ann Thomas

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Community Development Cymru 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 limited company, limited by guarantee, as defined by the Companies Act 1985.

**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 Community Development Cymru (CDC) is the responsibility of the Trustees who are either elected and co-opted under the terms of the Articles of Association.

**Induction and training of new trustees**

Community Development Cymru (CDC) places a crucial emphasis on governance issues within the organisation. As a result it has adopted a policy for recruiting Trustees who possess understanding, experience and knowledge of their responsibilities as Trustees and employers. Trustees within CDC must be committed to the mission, vision, aims, values and principles of the organisation and in addition have the specific skills and expertise required which is beneficial to the Board and to the operational and strategic running of the organisation. All Trustees are provided with an Induction pack and access to a range of training opportunities relevant to specific issues.

**Organisational structure and Decision Making**

The structure of CDC is a Board of Trustees (detailed on page 1) supported by a Chief Executive, Senior Development staff, Funding Officers, a Finance Manager and administrative support.

**Wider network**

As a membership led organisation, CDC will continue to seek the views of its members as well as the views of its users, funders, partner organisations and other stakeholders on issues around quality assurance, equality, social justice, as well as monitoring needs and the future development of the organisation.

If CDC is to be effective in achieving the above, then this crucial role needs to be backed up and supported by policy. Also, in order to realise the many benefits that this unique approach has to offer, it is important that a range of people in policy and management positions in statutory and third sector organisations understand its role and create environments where good quality community development can take place.

Community Development is a skilled activity for which learning and training opportunities are essential. CDC is involved in the promotion, delivery and facilitation of training in this field, both informal and formal and at all levels across the sectors.

**Report of the Trustees  
for the Year Ended 31 March 2009**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have assessed the major risks to which CDC is exposed, in particular those related to the operations and finances of CDC and are satisfied that systems are in place to mitigate exposure to the major risks.

**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. It works with individuals, groups and organisations to increase community engagement and community involvement. CDC believes that individuals are less likely to experience disadvantage and marginalisation if they are supported and enabled to participate within their communities to address the multiple barriers they face.

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 revitalisation significantly contributes to long term sustainable change.

Community Development provides a mechanism, based on values and principles of equity and democracy, to include the most excluded and the poorest to give them a voice in the decisions that affect their lives.

At a more strategic level community development is also crucial to the successful implementation of a range of Assembly policies from Wales - **A Better Country** onwards, including those to do with social justice and cohesion (including BME, and other equalities), tackling child poverty, well-being, active citizenship, sustainability and, in the face of economic crisis, community resilience.

CDC recognises that it is part of a society that discriminates unfairly and unjustly against some individuals and groups and that discrimination results often in disadvantages and lack of opportunities. In this context, community development has a key role to play. The most vulnerable communities in Wales are in greater need of support and empowerment in order to mobilise action as a direct response to unmet needs.

Practitioners, community activities, volunteers, residents, groups and organisations across the various disciplines and sectors are assisted to be effective in their engagement within communities. In turn this work enhances and extends the quality of community development practice throughout Wales.

The trustees are committed to the professional development of its Board members as well as its staff, and every opportunity to increase their potential is encouraged. Opportunities are provided for reflective practice, mutual support and expert mentoring.

Finally, community development offers a way of helping to preserve and develop the communities' resilience and cohesion.

**Community Development Cymru  
Datblygu Cymunedol Cymru Cyf**

**Report of the Trustees  
for the Year Ended 31 March 2009**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

CDC has been going through an uncertain time with changes in funding recently too and as the financial climate worsens, the most vulnerable sectors (as well as most vulnerable communities) are hit hardest. The voluntary sector is often the first to feel the financial pinch so word has it on the streets. It certainly seems to be true in CDC's case. However, despite current difficulties CDC staff are determined, as are Directors of CDC, to see it continue to thrive. The policy context has never been stronger in its outline for the need for CDC. Communities have never been so much in need of hope, collective support and empowerment. CDC has no intention of deserting its post whilst the need for it continues to exist so alive and kicking it definitely is.

CDC has produced a new Action Plan for 2009-2010 and is exploring all sorts of future funding sources.

CDC's Board of Trustees are responsible for making decisions about how CDC is organised and managed, and how we move the organisation forward and continue to prosper. It is a key role of all the Trustees to ensure that this happens, and particularly the responsibility of the Chair to make sure we organise ourselves in such a way that this can really happen. Following our AGM in October 2008, the members of our new Board are:-

Derith Powell (Chair of CDC)  
Alan Bull (Treasurer)  
Jacquy Box (Vice-Chair)  
Liz Court (Vice-Chair)  
Sue Trevelyan-Jones (Chair of Education and Learning Committee)  
Alan Twelvetreets  
Bob Griffiths  
Dean Cawsey  
Dylan Lewis  
Edward Watts  
Ken Barker  
Lyn Waddington

The communities First Support Network which CDC was a part of and also delivered services on behalf of, came to an end at the end of December. This is a blow to many including Community First partnerships and staff as hands on mentoring and support as well as training was provided when and where it was needed. CDC is waiting to see what future work WCVA (who won the new contract for support CF) might involve it in.

The type of support CDC offer includes:-

- Advice (This includes; advice on Community Development (CD) and 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.
- SILP (Social Inclusion Learning Programme) training or introduction sessions to it.
- 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 Communities First.

**Community Development Cymru  
Datblygu Cymunedol Cymru Cyf**

**Report of the Trustees  
for the Year Ended 31 March 2009**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

CDC's annual Conference followed a different model this time with key issues being invited from workshops to go straight for consideration to the AGM and for these to go forward as proposals to the new CDC's Board. The Board has since considered the proposals and these have been incorporated into CDC's Business plan for 2009-10.

The proposals and key comments made were that:

- CDC should consider supporting and educating practitioners - paid and unpaid - in the choices they can make to assert the rights of communities to have their voices heard with Local Authorities (power pathways).
- CDC has a role to link local voices into policy.
- Communication: push what we're doing and why - shout about it!
- Boosting membership: each member should take responsibility to recruit others to the movement.
- CDC should look at how the policy implementation gap can be addressed.
- Local authorities: training in community development (practice) - social inclusion learning programme.
- CDC should help facilitate/join with others to help practitioner-led (mutual aid & support) learning network(s).
- CDC should look at basic core skills development and (re)training; (this would not be in competition or conflict with other training providers such as WCVA).

Members are central to CDC. We are a membership led organisation, so for the CD voice to continue to be heard in Wales - directly from the field. Membership is open to all involved in CD in Wales (paid or unpaid).

Following on from the launch of the National Strategic Framework for CD in Wales in 2007 another document has been researched through gathering good practice and experience from the field in Wales. The document is full of quotes from practitioners and can help us all consider how we are building sustainable communities through the work we do. "Building Sustainable Communities" was recently published by CDC.

**Taster Pack Training Courses**

A range of Taster packs have been developed (mostly by FCDL with all adapted by CDC to reflect to the Welsh context) for use with community groups (but can be used in much broader contexts too). These are very easy to use as they give an outline of a training course as well as guiding the trainer through the delivery of the course. It comes with all handouts, prompt sheets needed. Feedback is that they are "very useful". Packs available include:-

- Working Bilingually with Groups in Wales
- What is community Development?
- How Groups Work

**A new Chapter for the Community Development Skills Manual**

CDC contributed a new chapter on best practice in working bi-lingually for the revised and extended FCDL Skills Manual. The development work which informed the chapter was undertaken through workshops with practitioners who work bilingually and organisations such as BVSNW.

**Community Development Cymru  
Datblygu Cymunedol Cymru Cyf**

**Report of the Trustees  
for the Year Ended 31 March 2009**

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**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 31 March 2009**

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**FUTURE DEVELOPMENTS**

**Core Funding**

Discussions with the Welsh Assembly are currently being held to secure funding to allow for the continuation of core activities as described earlier in this report.

**Mentoring and Support Contract**

A Service Level Agreement has been secured with WCVA to provide mentoring, training and support within Communities First partnerships.

**SILP - Social Inclusion Learning Programme**

Delivered within public sector agencies to increase their understanding of social inclusion.

**OXFAM**

Continuation of a contractual arrangement with Oxfam Cymru to delivery their sustainable livelihood approach projects.

**TSPC - Third Sector Partnership Council**

Work developed to ensure stronger working links within communities and the social institutions that shape their lives.

**Community Development Training**

Registration of CDC as an Accredited Centre with relevantly qualified staff to deliver and assess accredited community development training which can be offered to a range of individual and agencies working in the field with a range of experience and skills.

**Consultancy & Training**

Developing a consultancy and training arm as a tool for income generation for the sustainability of CDC's future activities.

**Other possible projects include:-**

Application to the BIG Lottery and Esme Fairburn for increased resources to undertake generic community development work outside Government regeneration areas.

Application to Tudor Trust for a Project which combines community development approaches within arts-based activities.

Application to Joseph Rowntree Charitable Trust for resources to delivery SILP (Social Inclusion Learning Programme) to a wider audience across Wales.

**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 31 March 2009**

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**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Community Development Cymru Datblygu Cymunedol Cymru Cyf for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. 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.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

**ON BEHALF OF THE BOARD:**

*Dewitt Powell*

D Powell - Trustee

Date: *28.01.2010*

**Independent Examiner's Report to the Trustees of  
Community Development Cymru  
Datblygu Cymunedol Cymru Cyf**

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I report on the accounts for the year ended 31 March 2009 set out on pages ten to seventeen.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 221 of the Companies Act 1985; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 226 of the Companies Act 1985 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Morgan Griffiths LLP*

Morgan Griffiths LLP  
Chartered Accountants  
Cross Chambers  
9 High Street  
Newtown  
Powys  
SY16 2NY

Date: *28th January 2010*

**Community Development Cymru  
Datblygu Cymunedol Cymru Cyf**

**Statement of Financial Activities  
for the Year Ended 31 March 2009**

	Notes	Unrestricted funds £	Restricted funds £	31.3.09 Total funds £	31.3.08 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	11,869	-	11,869	10,473
Investment income	3	857	-	857	1,305
<b>Incoming resources from charitable activities</b>					
Mentoring & Support Communities First Directorate	4	-	95,530	95,530	140,052
		105,566	-	105,566	318,793
<b>Total incoming resources</b>		<b>118,292</b>	<b>95,530</b>	<b>213,822</b>	<b>470,623</b>
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Mentoring & Support Communities First Directorate	5	-	103,652	103,652	118,768
		176,698	109	176,807	304,375
<b>Governance costs</b>	6	5,903	652	6,555	4,346
<b>Total resources expended</b>		<b>182,601</b>	<b>104,413</b>	<b>287,014</b>	<b>427,489</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		(64,309)	(8,883)	(73,192)	43,134
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>118,106</b>	<b>20,127</b>	<b>138,233</b>	<b>95,099</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>53,797</b>	<b>11,244</b>	<b>65,041</b>	<b>138,233</b>

The notes form part of these financial statements

**Community Development Cymru  
Datblygu Cymunedol Cymru Cyf**

**Balance Sheet  
At 31 March 2009**

	Notes	Unrestricted funds £	Restricted funds £	31.3.09 Total funds £	31.3.08 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	601	-	601	2,715
<b>CURRENT ASSETS</b>					
Debtors	11	15,787	1,397	17,184	5,748
Prepayments and accrued income		21,397	-	21,397	3,428
Cash at bank and in hand		91,526	12,255	103,781	218,157
		<u>128,710</u>	<u>13,652</u>	<u>142,362</u>	<u>227,333</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(9,909)	(2,408)	(12,317)	(26,210)
<b>NET CURRENT ASSETS</b>		<u>118,801</u>	<u>11,244</u>	<u>130,045</u>	<u>201,123</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>119,402</u>	<u>11,244</u>	<u>130,646</u>	<u>203,838</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year <sup>13</sup>		(65,605)	-	(65,605)	(65,605)
<b>NET ASSETS</b>		<u><u>53,797</u></u>	<u><u>11,244</u></u>	<u><u>65,041</u></u>	<u><u>138,233</u></u>
<b>FUNDS</b>	14				
Unrestricted funds:					
General fund				53,797	118,106
Restricted funds:					
Mentoring & Support				11,244	20,127
<b>TOTAL FUNDS</b>				<u><u>65,041</u></u>	<u><u>138,233</u></u>

The notes form part of these financial statements

**Community Development Cymru  
Datblygu Cymunedol Cymru Cyf**

**Balance Sheet - continued  
At 31 March 2009**

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The charitable company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2009.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2009 in accordance with Section 249B(2) of the Companies Act 1985.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its income and expenditure for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements were approved by the Board of Trustees on 28th January 2010 and were signed on its behalf by:

Deritta Powell  
D Powell -Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Companies Act 1985 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. This includes donations and grant income received during the year. Incoming resources from charitable activities includes grants which carry a service requirement.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Expenditure includes VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Funding provided through performance related grants is recognised as services are supplied.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

CDC contributes to stakeholder pension plans in respect of its employees. The pension charge in the financial statements represents contributions payable for the year. The liability of the charity is limited to the amount of the contribution.

**Community Development Cymru  
Datblygu Cymunedol Cymru Cyf**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2009**

**2. VOLUNTARY INCOME**

	31.3.09 £	31.3.08 £
Donations	375	-
Membership fees	9,004	1,091
Conferences/Seminars	2,490	9,382
	<u>11,869</u>	<u>10,473</u>

**3. INVESTMENT INCOME**

	31.3.09 £	31.3.08 £
Deposit account interest	857	1,305
	<u>857</u>	<u>1,305</u>

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	31.3.09 £	31.3.08 £
Grants	95,530	140,052
Grants	105,566	318,793
	<u>201,096</u>	<u>458,845</u>

Grants received, included in the above, are as follows:

	31.3.09 £	31.3.08 £
Wales Co-operative Centre	95,530	140,052
National Assembly for Wales	62,020	318,793
WCVA	24,000	-
Lifelong Learning	8,000	-
Other grants	11,546	-
	<u>201,096</u>	<u>458,845</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct costs £	Totals £
Mentoring & Support	103,652	103,652
Communities First Directorate	176,807	176,807
	<u>280,459</u>	<u>280,459</u>



**Community Development Cymru  
Datblygu Cymunedol Cymru Cyf**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2009**

**6. GOVERNANCE COSTS**

	<b>31.3.09</b>	<b>31.3.08</b>
	<b>£</b>	<b>£</b>
Accountancy	<b>6,242</b>	4,046
Legal fees	<b>30</b>	-
Bank charges	<b>283</b>	300
	<u><b>6,555</b></u>	<u><b>4,346</b></u>

**7. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	<b>31.3.09</b>	<b>31.3.08</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<u><b>2,114</b></u>	<u><b>5,037</b></u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2009 nor for the year ended 31 March 2008.

**Trustees' Expenses**

Travel and subsistence expenses totalling £5,924 were paid for the year ended 31 March 2009 to seven trustees.

**9. STAFF COSTS**

	<b>31.3.09</b>	<b>31.3.08</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>141,559</b>	275,864
Social security costs	<b>13,247</b>	-
Other pension costs	<b>4,236</b>	21,139
	<u><b>159,042</b></u>	<u><b>297,003</b></u>

**Community Development Cymru  
Datblygu Cymunedol Cymru Cyf**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2009**

**10. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 April 2008 and 31 March 2009	<u>20,148</u>
<b>DEPRECIATION</b>	
At 1 April 2008	17,433
Charge for year	<u>2,114</u>
At 31 March 2009	<u>19,547</u>
<b>NET BOOK VALUE</b>	
At 31 March 2009	<u>601</u>
At 31 March 2008	<u>2,715</u>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.09 £	31.3.08 £
Trade debtors	12,536	2,899
Other debtors	<u>4,648</u>	<u>2,849</u>
	<u>17,184</u>	<u>5,748</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.09 £	31.3.08 £
Trade creditors	3,158	20,957
Other creditors	<u>9,159</u>	<u>5,253</u>
	<u>12,317</u>	<u>26,210</u>

**13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

The directors of the company have considered the principles of the guidance notes issued by the Charity Commission in respect of a reserves policy. The directors recognise the run-off costs inherent with the completion of projects that is operates on behalf of Welsh Assembly Government. They are of the view that these costs will be incurred after the relevant year end in which income is recognised and accordingly as a board minute have set aside within general reserves the amount of £65,000 as a provision for these costs and to ensure therefore that the board of directors are satisfied that all contractual liabilities inherent in the delivery of its obligations can be met from reserves as they fall due.

This provision establishes non-distributable reserves and will be addressed by the board on an annual basis.

**Community Development Cymru  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2009**

**14. MOVEMENT IN FUNDS**

	At 1.4.08 £	Net movement in funds £	At 31.3.09 £
<b>Unrestricted funds</b>			
General fund	118,106	(64,309)	53,797
<b>Restricted funds</b>			
Mentoring & Support	20,127	(8,883)	11,244
<b>TOTAL FUNDS</b>	<u>138,233</u>	<u>(73,192)</u>	<u>65,041</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	118,292	(182,601)	(64,309)
<b>Restricted funds</b>			
Mentoring & Support	95,530	(104,413)	(8,883)
<b>TOTAL FUNDS</b>	<u>213,822</u>	<u>(287,014)</u>	<u>(73,192)</u>

**Community Development Cymru  
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**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2009**

	31.3.09 £	31.3.08 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	375	-
Membership fees	9,004	1,091
Conferences/Seminars	2,490	9,382
	<b>11,869</b>	<b>10,473</b>
<b>Investment income</b>		
Deposit account interest	857	1,305
<b>Incoming resources from charitable activities</b>		
Grants	201,096	458,845
<b>Total incoming resources</b>	<b>213,822</b>	<b>470,623</b>
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Wages	141,559	275,864
Social security	13,247	-
Pensions	4,236	21,139
Rates and water	681	215
Insurance	3,659	3,650
Telephone	5,616	8,023
Postage and stationery	8,112	9,233
Conferences & Seminars	4,275	10,188
Recruitment	-	1,715
Rent	10,834	14,783
Travelling & Subsistence	21,251	19,125
Room hire	7,595	274
Translation	4,850	7,783
IT expenses	2,659	519
Professional Fees	34,929	18,844
Staff Management & Supervision	-	1,000
Networking	-	1,274
Committee Travel Expenses	6,791	3,789
Committee Room Hire	88	4,926
Publicity & promotion	3,582	6,588
Maintenance & repair	575	220
Website Costs	-	4,778
Public relations	-	231
Staff Training	-	2,967
Membership & Subscriptions	618	978
Carried forward	<b>275,157</b>	<b>418,106</b>

This page does not form part of the statutory financial statements

**Community Development Cymru  
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**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2009**

	<b>31.3.09</b>	<b>31.3.08</b>
	<b>£</b>	<b>£</b>
<b>Charitable activities</b>		
Brought forward	<b>275,157</b>	418,106
Redundancy Costs	<b>2,970</b>	-
Computer equipment	<b>2,114</b>	5,037
Taxation	<b>218</b>	-
	<b>280,459</b>	423,143
<b>Governance costs</b>		
Accountancy	<b>6,242</b>	4,046
Legal fees	<b>30</b>	-
Bank charges	<b>283</b>	300
	<b>6,555</b>	4,346
<b>Total resources expended</b>	<b>287,014</b>	427,489
<b>Net (expenditure)/income</b>	<b>(73,192)</b>	43,134

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