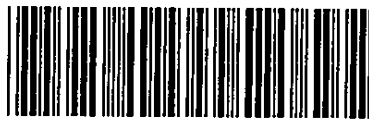


**Community Development Cymru
Datblygu Cymunedol Cymru Cyf
(A company limited by guarantee)
Charity number 1123538
Company number 04914228**

Annual report 2013 - 14

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Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Financial statements for the year ended 31st March 2014

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Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2014

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 2014. 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:	Mr Steve Bennett (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 (Observer) Ms Tracey Cooke Mr Russell Todd Dr Sarah Lloyd-Jones Ms Val Harris Ms Jan Huyton
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 Denth Powell Senior Development Officers Nia Jones, Liz Court Development Officer 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 2014 (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 organization, 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 direction of travel and the progression of the organization

The current contract with Welsh Government, "Working with Communities" which supports the Community Development Workforce in Wales, will go some way towards promoting CD as a career option through increasing quality training and learning opportunities In addition a new Forum namely "Standards Board Cymru" will be established which will be authorized to endorse community development training

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/information sharing opportunities relevant to the 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 and 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, transparent and accountable 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 2014 (continued)

Structure, Governance and Management (continued)

Finance and 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. The requests for training have increased substantially since the last Trustee Report so it is envisaged that the role of this type of sub-group will become more prominent. As a result the staff and LTCT members are in the process of reviewing its effectiveness and will make the relevant changes/modifications once the review is completed.

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 which will generate income for Community Development Cymru

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 2014 (continued)

Structure, Governance and Management (continued)

Strategic planning (continued):

CDC's 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"

All CDC's activities are 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 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 wherever possible. 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, CREW, Bevan Foundation, PAVO, Chwarae Teg, TPAS Cymru, People & Work Unit, YMCA Wales, Sylfaen, Sostenga, ESB, ETS, and Communities 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 is on-going.

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 2014 (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 its aims and objectives and in planning its 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 organizations 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 the 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 Welsh Government 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.

Other examples include the recent co-option on to the Third Sector Tackling Poverty Task Group and the Third Sector Equalities and Human Rights Coalition. CDC has also worked with the WCVA to provide information on the community sectors views and contributions to the formation of a Third Sector Manifesto which will be shared with Welsh Government.

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2014 (continued)

Key Achievements and Performance 2013-14

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 Organization which promotes social justice, tackles poverty. 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 organization 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. CDC is nominated as the community sector representative and meets on a regular basis with the Ministers responsible for the following: Environment and Sustainable Development, Local Government and Communities, and Finance. In addition, CDC attends the Skills Sector work stream (a sub-committee of the TSPC) and the Third Sector Tackling Poverty Task Force, Third Sector Equalities & Human Rights Coalition and the Third Sector European Structural Fund Task & Finish Group.

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.

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. It has also highlighted the importance of adopting community development interventions within tackling poverty strategies and advocates on the importance of operational practice influencing policy development so that a closer link is established between the two.

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.

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2014 (continued)

Key Achievements and Performance 2013-14 (continued)

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.

CDC has recently established an Endorsement Task and Finish Forum made up of relevant professionals in the adult learning field across Wales. The intention is to undertake the ground work to set up "Standards Board Cymru" which will be able to endorse community development training in its own right for Welsh practitioners. Support has been provided by the English Standards Board who is already endorsing CD training.

CDC has worked in collaboration with other agencies to write, and deliver relevant training which is both accredited and non-accredited. The demand for learning which is bespoke and tailor made to the needs of participants is on the increase. More importantly is the need for accredited CD training and CDC has been working in partnership with the YMCA College and Sylfaen (a North Wales Training Organisation) to develop a course which will be delivered in the North and South in September.

The CD NOS (Community Development National Occupational Standards) are being reviewed this year and CDC are the named partners in a consortium bid across the 5 jurisdictions to undertake the review in Wales. Also, CDC is involved in numerous ways to increase knowledge and understanding of the important role that the CD NOS and their implementation play, in every day practices across the sectors, and how they can support and inform the CD Workforce.

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.

CDC has completed a Training Needs Analyses of the CD workforce. This informative survey report can be used to provide advice about the future direction of travel for the workforce in relation to their learning and training needs.

A Training Manual for increasing understanding of poverty and its effects has also been completed. BACSI (Better Approaches to Community and Social Inclusion) consists of a taster session as well as a 3 day full training programme. CDC provided Welsh Government officials with an introductory session which was viewed as a pilot and positive feedback has been provided subsequently.

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, Third Sector Equalities & Human Rights coalition, and a Board member of Oxfam Cymru's Sustainable Livelihood Programme. CDC has also continued to widen its partnership working with a range of agencies, individuals and groups.

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 a new thematic theme within the recent new phase of the Communities First Programme. CDC intention however is promote health initiatives which focus on health in its widest sense and links ill health with poverty and disadvantage.

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2014 (continued)

Key Achievements and Performance 2013-14 (continued)

A healthy future (continued):

CDC's Big Lottery Project "Turning Round the Telescope " in Rhyl and Splott, has to date 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 in order to 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 developing another Health and Well-being Project to address emotional wellbeing and in particular the links between social disadvantage, poverty and mental health. Discussions and meetings have been held with potential partners and funding opportunities have been explored and a project proposal will be written shortly.

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. Also, the potential for the development of an Edible Gardening Project is currently being explored.

A rich and diverse culture:

CDC continues to work in ways which takes into account the rich and diverse nature of Welsh culture. Through its collaboration with other organisations, and through its own work it continues to promote diversity, equal opportunities and equality as underlying principles that direct its work.

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 on our work in Wales and enhances our training on cultural and diversity issues. In addition working links across the 4 nations ensure that a Welsh voice is heard at varying levels from operational practice through to policy development at UK level.

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Report of the Trustees for the year ended 31st March 2014 (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, although recent developments around income generation look promising as a means of supporting a sustainable future.

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 2014 (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, and lobby for continuation of funding post 2016
- * Deliver CD Training on all aspects of CD to a range of organisations
- * Deliver workshops and key note speeches as various conferences both at a local, national and international level
- * Develop Introductory Workshops around Tackling Poverty
- * Implement an Endorsement process for CD Learning and Training in Wales
- * Use the results from the TNA Report to inform future planning of CD learning and training
- * Pilot a Recognition Scheme for 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
- * Undertake consultation events across Wales to review and refresh the CD NOS
- * Undertake a mid –term evaluation of "Turning round the Telescope"
- * Work closely in partnership with WCVA to continue delivering 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, and work towards a proposal to extend
- * Submit future funding applications to relevant funders to increase CDC's capacity for project work
- * Organize a series of consultation events across Wales (North and South) on issues relevant to the workforce
- * Work with WG to plan the future dissemination and implementation of BACSI and explore funding opportunities to train trainers to enhance their understanding so that they are able to facilitate the course within their own organisations
- * Continue representing the community sector at TSPC (Third Sector Partnership Council) meetings in order to ensure the links between operational practice and policy development
- * 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/refresh CDC's Strategic/Business plan
- * Deliver accredited Level 3 Training to 10 participants in South Wales and 10 in the North through the YMCA Community College

Factors relevant to achieve objectives:

CDC is aware that in order to meet the organizations 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 2014 (continued)

Responsibilities of the Board

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

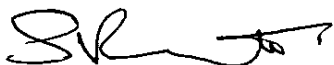
Company Law requires the directors / trustees to prepare financial statements for each financial year. Under that law the directors / trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards 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

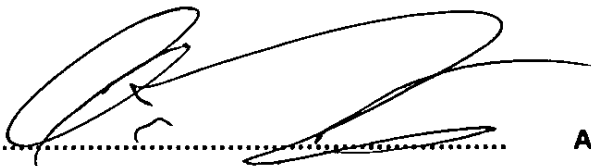
The directors / trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible 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 16/10/14 and signed on its behalf by:



Steve Bennett (Chair)



A Twelvrees (Vice Chair)

Chartered certified accountants

Report on the unaudited accounts

To the Trustees of Community Development Cymru-Datblygu Cymunedol Cymru

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 2014 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

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 2014

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2014 £	Total 2013 £
Incoming resources					
<i>From generated funds</i>					
Voluntary income	2	5,247	-	5,247	5,728
Investment income	3	181	-	181	39
<i>From charitable activities</i>					
Mentoring, support and advice	4	150,778	76,669	227,447	202,521
<i>Other incoming resources</i>					
Exceptional item		-	-	-	-
Total incoming resources		<u>156,206</u>	<u>76,669</u>	<u>232,875</u>	<u>208,288</u>
Resources expended					
<i>Charitable activities</i>					
Mentoring, support and advice	5	137,800	81,528	219,328	204,619
<i>Governance costs</i>					
	6	2,346	-	2,346	2,549
Total resources expended		<u>140,146</u>	<u>81,528</u>	<u>221,674</u>	<u>207,168</u>
Net incoming/(outgoing) resources before transfers		16,060	(4,859)	11,201	1,120
Gross transfers between funds	14	-	-	-	-
Net incoming/(outgoing) resources		<u>16,060</u>	<u>(4,859)</u>	<u>11,201</u>	<u>1,120</u>
Reconciliation of funds					
<i>Total funds brought forward</i>		16,782	22,552	39,334	38,214
<i>Total funds carried forward</i>		<u>32,842</u>	<u>17,693</u>	<u>50,535</u>	<u>39,334</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 2014

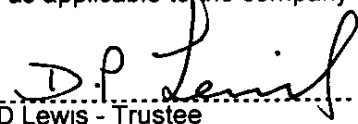
	Notes	Unrestricted Funds £	Restricted Funds £	2014 Total £	2013 Total £
Fixed assets					
Tangible assets	10	280	-	280	420
Current assets					
Debtors	11	1,505	-	1,505	3,254
Cash at bank and in hand		36,214	17,693	53,907	43,363
		<u>37,719</u>	<u>17,693</u>	<u>55,412</u>	<u>46,617</u>
Current liabilities					
Creditors due within one year	12	5,157	-	5,157	7,703
Net current assets / liabilities		<u>32,562</u>	<u>17,693</u>	<u>50,255</u>	<u>38,914</u>
Total assets less current liabilities		32,842	17,693	50,535	39,334
Creditors due after one year	13	-	-	-	-
Net assets		<u>32,842</u>	<u>17,693</u>	<u>50,535</u>	<u>39,334</u>
Movement in Funds	14				
<u>Unrestricted Funds</u>					
General fund				32,842	16,782
Mentoring and support				-	-
				<u>32,842</u>	<u>16,782</u>
<u>Restricted Funds</u>					
Big Lottery People and Places				17,693	22,712
TSPC				-	(160)
				<u>50,535</u>	<u>39,334</u>

The Financial Statements were approved by the Trustees on 16/10/14.

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 2014 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


S Bennett - 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 2014

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 2014

(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

	2014 £	2013 £
Membership fees	360	162
Training and other income	4,887	5,566
	<u>5,247</u>	<u>5,728</u>

3 Investment income

	2014 £	2013 £
Deposit account interest	181	39
	<u>181</u>	<u>39</u>

4 Incoming resources from charitable activities

Grants for mentoring, support and advice:

	2014 £	2013 £
National Assembly for Wales	146,363	133,330
Big Lottery People and Places (Restricted)	73,023	42,485
WCVA	360	18,688
YMCA	4,055	-
Joseph Rowntree Foundation	-	4,018
TSPC (Restricted)	3,646	4,000
	<u>227,447</u>	<u>202,521</u>

5 Charitable activities costs

	2014 £	2013 £
Mentoring, support and advice	219,328	204,619
	<u>219,328</u>	<u>204,619</u>

6 Governance costs

	2014 £	2013 £
Accountancy	1,800	1,500
Legal fees	-	495
Bank charges	546	554
	<u>2,346</u>	<u>2,549</u>

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Notes to the financial statements as at 31st March 2014

(Continued)

7 Net incoming / (outgoing resources)	2014	2013
Net resources are stated after charging	£	£
Depreciation	140	139
	<u>140</u>	<u>139</u>
8 Trustees remuneration and benefits	2014	2013
Trustee expenses	£	£
Travel, subsistence and accommodation	742	159
	<u>742</u>	<u>159</u>
9 Staff costs	2014	2013
	£	£
Wages and salaries	144,679	133,200
Social security costs	13,050	11,818
Other pension costs	480	2,340
	<u>158,209</u>	<u>147,358</u>
10 Tangible fixed assets	£	
Cost brought forward	20,707	
Additions in the year	-	
Cost carried forward	<u>20,707</u>	
Depreciation brought forward	20,287	
Charge in the year	140	
Depreciation carried forward	<u>20,427</u>	
Net book value at 31 03 14	<u>280</u>	
Net book value at 31 03 13	<u>420</u>	
11 Debtors: amounts falling due within one year	2014	2013
	£	£
Trade debtors	271	1,991
Prepayments	1,234	1,263
Other debtors	-	-
	<u>1,505</u>	<u>3,254</u>
12 Creditors: amounts falling due within one year	2014	2013
	£	£
Trade creditors	1,800	4,131
Other creditors	3,357	3,572
	<u>5,157</u>	<u>7,703</u>
13 Creditors: amounts falling due after more than one year	2014	2013
	£	£
Other creditors	-	-
	<u>-</u>	<u>-</u>

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Notes to the financial statements as at 31st March 2014

(Continued)

14 Movement in funds	As at 31 03 13	Net movement in funds	Transfers between funds	As at 31 03 14
	£	£	£	£
Unrestricted funds				
General fund	16,782	16,060		32,842
Mentoring and support	-	-		-
	<u>16,782</u>	<u>16,060</u>	<u>-</u>	<u>32,842</u>
Restricted funds				
Big Lottery People and Places	22,712	(5,019)	-	17,693
TSPC	(160)	160		-
	<u>22,552</u>	<u>(4,859)</u>	<u>-</u>	<u>17,693</u>
Total funds	<u>39,334</u>	<u>11,201</u>	<u>-</u>	<u>50,535</u>

Net movement in funds included in the above

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	155,846	(139,786)	16,060
Mentoring and support	360	(360)	-
	<u>156,206</u>	<u>(140,146)</u>	<u>16,060</u>
Restricted funds			
Big Lottery People and Places	73,023	(78,042)	(5,019)
TSPC	3,646	(3,486)	160
	<u>76,669</u>	<u>(81,528)</u>	<u>(4,859)</u>
Total funds	<u>232,875</u>	<u>(221,674)</u>	<u>11,201</u>

Transfer between funds

There were no transfers between funds during the year

Community Development Cymru-Datblygu Cymunedol Cymru Cyf

Statement of financial activities for the year ended 31st of March 2014

(Not forming part of the statutory accounts)

	31.03.14 £	31.03.13 £
<i>Income resources</i>		
Voluntary income		
Membership fees	360	162
Training & other income	4,887	5,566
	<u>5,247</u>	<u>5,728</u>
Investment income		
Deposit account interest	181	39
Incoming resources from charitable activities		
Grants	227,447	202,521
Other incoming resources		
Exceptional items	-	-
	<u>232,875</u>	<u>208,288</u>
<i>Resources expended</i>		
Charitable activities		
Wages	144,679	133,200
Social security	13,050	11,818
Pensions	480	2,340
Insurance	1,674	1,672
Telephone	5,111	4,893
Postage and stationery	1,031	2,613
Conferences and seminars	4,896	10,874
Rent and rates	6,249	2,535
Travelling and subsistence	15,199	5,997
Translation	297	1,413
IT Expenses	2,196	1,247
Professional fees	14,051	21,953
Committee travel expenses	742	159
Publicity and promotion	3,222	828
Maintenance and repair	2,117	-
Staff training	3,298	2,568
Membership and subscriptions	835	345
Depreciation	140	139
Sundries	61	25
	<u>219,328</u>	<u>204,619</u>
Governance costs		
Accountancy	1,800	1,500
Legal fees	-	495
Bank charges	546	554
	<u>2,346</u>	<u>2,549</u>
Total resources expended	<u>221,674</u>	<u>207,168</u>
Net incoming / (outgoing) resources	<u>11,201</u>	<u>1,120</u>