

**REGISTERED COMPANY NUMBER: 07742115 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1145452**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 MARCH 2017  
FOR**

**STAFELL FYW CAERDYDD / LIVING ROOM  
CARDIFF**



Williams Denton Cyf  
Chartered Certified Accountants  
13 Trinity Square  
Llandudno  
North Wales  
LL30 2RB

**STAFELL FYW CAERDYDD / LIVING ROOM  
CARDIFF**

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FOR THE YEAR ENDED 31 March 2017**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 March 2017**

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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 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's objects are specifically restricted to the following:

1. To contribute to the Welsh Assembly Government's 4 main strategic aims as identified in their document "Working Together to reduce harm - Substance Misuse strategy for Wales 2008-2018" as follows

- (i) Prevention
- (ii) Supporting substance misusers
- (iii) Supporting families
- (iv) Tackling availability and protecting individuals and families

2. Promote health improvement through harm reduction and preventative initiatives, reduce inequality by strengthening substance misuse information base for particular groups, increase local service capacity for substance misusers via open access and structured community based services, reduce number of unplanned endings for people in treatment, achieve waiting time specifications between referral and assessment and reduce incidences of reported acquisitive crimes.

3. Preserve and safeguard the health of all persons who are, or in danger of becoming addicted or dependent on drugs of any description, alcohol, solvents or other addictive chemical, process or event and the relief of persons suffering from such addiction or dependency.

4. Relieve poverty, sickness and distress caused to all persons as a result of the misuse of drugs, alcohol, solvents and other substances and addiction in the form of behavioural processes such as, but not exclusively, gambling, eating disorders, self-harming, love and sex addiction.

5. Advance education and training of professionals working in the field of addiction treatment.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 March 2017**

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**OBJECTIVES AND ACTIVITIES**

**Significant activities**

Main activities of the centre include relaxed and informal psychotherapy groups. (3 main addiction groups weekly, a weekly skills workshop (looking at skills needed to support recovery), a mixed addiction afternoon group, a 12 steps group focusing on the 12 steps of AA, an Eating Disorders group and 2 family / friends support groups.

The centre operates during the week and at weekends.

One-to-one counselling is offered and the centre also works with doctors and psychiatrists etc. to provide the best service possible for each client. Collaborative working takes place between other service providers to address diverse needs which often include specialists from outside the centre coming in to provide support. Diversionary and social activities are also provided.

The centre operates a Telephone Recovery Support system where service users are called once a week to see how they are and whether or not they need any additional support. This service, more than any other, ensures service user retention in services and re-engagement.

On Call telephone support also operates on the weekend. It is 24 hours and is manned by a person who is in long term recovery and regularly attends group sessions.

During the year the gambling service 'Beat the Odds' was further developed following its official launch on Wednesday 24th June 2015; we now support 58 excessive gamblers in their respective recoveries. Other recent developments include Enfys, a pilot support service for Medics in partnership with Medics Support Services at the University Hospital of Wales and HHW (Health for Health Workers Wales), providing on-going aftercare and psychosocial support for all qualified doctors in Wales and Cynnal, a counselling service for clergy, ministers of religion and their families.

In October 2016, for the first time, Living Room Cardiff ventured into academia delivering three modules on Recovery Coaching through Work Based Learning at the University of Wales Trinity Saint David. The successful learners - and there are six who have progressed successfully to the third and final module - will each receive supervision over 100 hours of voluntary work as trainees, and, once practice ready, will augment service provision at the centre. In the long term, Living Room Cardiff hopes to establish a Foundation Degree Course in Addictions Counselling at the University.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 March 2017**

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**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The trustees are satisfied that the objects of the charity as set out in the company's memorandum of association are for the public benefit as defined in the Charities Act 2011.

"Public benefit" is generally provided geographically within Cardiff and the Vale of Glamorgan but open to all who can commute within South Wales and who require drug, alcohol and other addiction services.

Counsellors also travel the length and breadth of Wales delivering Cynnal (service for clergy and ministers of religion) and Enfys (service for medics), and the centre has a network of trained and accredited counsellors who can be called upon when required in order to deliver services to service users who live in the remoter parts of Wales.

Thrice yearly residential retreats are held in St Non's Retreat Centre, St David's in Pembrokeshire and Trefeca College in the Brecon Beacons and are open to all.

A public Annual Lecture is held every year (our 9th this year) and speakers from around the world are invited to speak on topics relating to addiction and recovery. The centre also organises an annual national conference on excessive gambling as part of its 'Beat the Odds' gambling service - this year will be our 3rd and is the only conference on excessive gambling in the UK not financed by the gambling industry. For the first time in October last year in Carmarthen, Living Room Cardiff, in conjunction with the denominational churches and the Church in Wales, organised a conference to explore the reasons why people feel the need to flee from themselves into altered states. This inaugural conference was very successful, and is now included in the annual calendar. Our next Cynnal conference, which will explore the different forms of spirituality, will be held in Bangor, North Wales, thus enabling us to promote the Cynnal service to a wider audience which is outside our usual reach.

Living Room Cardiff has a high public profile and we've achieved this through writing regular articles and letters to the press, TV and radio appearances, and through going out into communities all over Wales to deliver lectures and to put a positive face and voice to recovery. Our many websites are kept up to date and the Centre makes extensive use of social media.

Living Room Cardiff does not charge the service user and is therefore free at the point of delivery; we consider these services to be both needed and beneficial.

**STAFELL FYW CAERDYDD / LIVING ROOM  
CARDIFF**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 March 2017**

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**ACHIEVEMENT AND PERFORMANCE**

**Achievements and Performance**

Intakes and assessments

New intakes totalled 168 of which 126 (75%) were assessed, compared to 166 intakes and 124 (75%) assessments during 2015/16.

Restraints on staff resources continues, therefore staff focus their time on delivering services rather than on promotional work; this consistency year on year is therefore testament to the growing reputation of Living Room Cardiff in the locality.

Therapeutic Interventions (Group therapy and one-to-ones)

This year the mean average for group attendance dropped to 7 from 12. This decrease in mean attendance can be attributed to some new groups which were not particularly well attended initially, such as the eating disorder and men only groups; some groups by now, however, regularly have an attendance of 15.

889 one-to-one counselling sessions were held during the year, an increase of 15% on 2015/16's figure of 772. Staff available to carry out one-to-one sessions has increased slightly, whilst the volunteer counsellors has remained constant; One of our students on placement became a part-time member of staff last July, whilst the other has become more experienced and able to undertake individual counselling sessions.

The increases are also believed to reflect the ongoing improved retention of service users through the Telephone Recovery Support service, which positively affects the numbers of attendees in groups and booked 1-1 counselling sessions.

Telephone Recovery Support (TRS)

The Telephone Recovery Support pilot began in December 2012 and the number of contacts made has continued to increase year on year. 552 calls were made in 2016/17 compared to 320 during 2015/16.

This increase is again attributed to the integration of the TRS service within core services and the formalising of systems and structures resulting in greater efficiency and use of time, and possibly improved systems of recording.

**FINANCIAL REVIEW**

The overall income received totalled £187,533 with a net deficit of (£14,445). Cumulative reserves were £14,933 as at 31st March 2017.

## **STAFELL FYW CAERDYDD / LIVING ROOM CARDIFF**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2017**

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#### **FUTURE PLANS**

Living Room Cardiff wishes to expand and open other centres within mid and North Wales so that its unique support and approach can be offered throughout Wales. To this end, we've begun exploring the need to provide a centre to cover the three counties of Ceredigion, Pembrokeshire and Carmarthenshire in order to support current substance misuse services. A questionnaire has been sent to all current providers to ascertain whether it would be beneficial to have such a service in West Wales, and, if so, where best to situate the service. So far the response has been universally positive. A similar questionnaire will be sent out to service providers and service users in Caernarfon and Gwynedd over the coming months with a public meeting of those interested parties and individuals planned for late September.

The Centre itself expanded in April 2016 to provide an additional two counselling rooms for one-to-one counselling sessions. The 'John Albert Rooms', financed by Welsh Government, were so named in memory of the late John Albert Evans, once of our esteemed trustees, who died in late 2015.

Living Room Cardiff's founder and Chief Executive Officer will stand down from his role as CEO at the end of August, he will continue in an ambassadorial role working two and a half days a week - to implement, in part, our expansion programme and to oversee the Cynnal and Beat the Odds initiatives. Staff restructuring will hopefully ensure a safe transition with the Service Manager, supported initially by two part time project workers and volunteers, reporting to CAIS management at a strategic level.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Stafell Fyw Caerdydd / Living Room Cardiff is a charity (number 1145452) that registered under its full name on 16th January 2012. The Living Room opened as part of a 3 year strategy embarked upon by the Welsh Council on Alcohol and Other Drugs which is also a charity (number 501658). Living Room Cardiff is also a company limited by guarantee (number 7742115) and became a wholly owned subsidiary of CAIS Ltd (formerly Cyngor Alcohol Information Service Limited) on 7th October 2013. We have adopted amended Memorandum and Articles of Association, which is our governing document.

##### **Recruitment and appointment of new trustees**

Recruitment is carried out on a needs basis with the emphasis on maintaining a balanced trusteeship. Candidates are identified and interviewed to confirm their key skills and contribution to both the board and the organisation. Applications for trusteeship shall be submitted in writing to the Company and are considered and voted upon by the Directors at the next board meeting.

There was one resignations and two additions to the trusteeship during the year.

##### **Organisational structure**

The governance structure is that of a Board of Trustees, who together with the Company Secretary manage the Charity's strategic direction and policies. Board attendance comprises of the Chairperson, Company Secretary and the Trustees, which are elected/re-elected at Annual General Meetings. Day to day affairs of the Charity are delegated to the Chief Executive, the Service Manager, and the Core Team.

##### **Induction and training of new trustees**

Trustees are invited to receive the same level of induction and training as an employee, which allows them to carry out their duties with the benefit of understanding. In execution of their duties every member is entitled to be indemnified against relevant costs incurred.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07742115 (England and Wales)

##### **Registered Charity number**

1145452

**STAFELL FYW CAERDYDD / LIVING ROOM  
CARDIFF**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 March 2017**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered office**

58 Richmond Road  
Cardiff  
CF24 3AT

**Trustees**

Mrs L Bennoch

Mr S P Green  
Professor M Hughes  
Mr D I John  
Ms D Lally  
Dr D R Lloyd

Mr B Smith  
Mr C E Wolfendale

Dr C Tywyn  
Dr C Moseley

Ms J Rathbone

Ms R Huws Williams

Deputy Chief  
Executive of Cais  
Training Consultant  
Vice Chancellor  
Minister of Religion  
Student - resigned 4.7.16  
GP and a Welsh  
Assembly Member  
Retired  
Chief Executive of  
Cais  
Regional Caseworker - appointed 18.5.16  
Internal Liaison  
Officer  
Welsh Assembly  
Member  
Former CEO of Care - appointed 24.5.17  
Council for Wales

**Company Secretary**

Ms G Jones

**Independent examiner**

Williams Denton Cyf  
Chartered Certified Accountants  
13 Trinity Square  
Llandudno  
North Wales  
LL30 2RB

No trustee has any beneficial interest in the charitable company. All trustees are members of the company. The Company is limited by guarantee and does not have a share capital. The limit of the members' guarantee is £1 per person.

**Chief Executive Officer**

Wynford Ellis Owen

Approved by order of the board of trustees on .....23/3/17..... and signed on its behalf by:

  
.....  
Mr C E Wolfendale - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
STAFELL FYW CAERDYDD / LIVING ROOM  
CARDIFF**

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I report on the accounts for the year ended 31 March 2017 set out on pages eight to eighteen.

**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 144(2) of the Charities Act 2011 (the 2011 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 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 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**

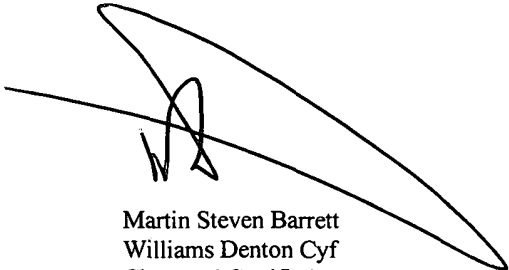
In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

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.



Martin Steven Barrett  
Williams Denton Cyf  
Chartered Certified Accountants  
13 Trinity Square  
Llandudno  
North Wales  
LL30 2RB

Date: 30/8/17

**STAFELL FYW CAERDYDD / LIVING ROOM  
CARDIFF**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 March 2017**

		<b>31.3.17 Unrestricted fund £</b>	<b>31.3.16 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>77,181</b>	108,818
<b>Charitable activities</b>			
Support Groups		<b>103,696</b>	79,304
Other trading activities	2	<b>6,657</b>	1,794
<b>Total</b>		<b>187,534</b>	189,916
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Support Groups		<b>200,185</b>	187,270
Other		<b>1,794</b>	750
<b>Total</b>		<b>201,979</b>	188,020
 <b>NET INCOME/(EXPENDITURE)</b>		<b>(14,445)</b>	1,896
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>29,378</b>	27,482
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>14,933</b>	29,378

**CONTINUING OPERATIONS**

*All income and expenditure has arisen from continuing activities.*

The notes form part of these financial statements

**STAFELL FYW CAERDYDD / LIVING ROOM  
CARDIFF**

**BALANCE SHEET  
At 31 March 2017**

		<b>31.3.17 Unrestricted fund £</b>	<b>31.3.16 Total funds £</b>
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	7	<b>46,840</b>	21,043
<b>CURRENT ASSETS</b>			
Debtors	8	<b>4,762</b>	20,339
Cash at bank and in hand		<b>76,752</b>	53,697
		<b>81,514</b>	74,036
<b>CREDITORS</b>			
Amounts falling due within one year	9	<b>(16,151)</b>	(11,285)
<b>NET CURRENT ASSETS</b>		<b>65,363</b>	62,751
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>112,203</b>	83,794
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	<b>(55,946)</b>	(54,416)
<b>ACCRUALS AND DEFERRED INCOME</b>	11	<b>(41,324)</b>	-
<b>NET ASSETS</b>		<b>14,933</b>	29,378
<b>FUNDS</b>	12		
Unrestricted funds		<b>14,933</b>	29,378
<b>TOTAL FUNDS</b>		<b>14,933</b>	29,378

The notes form part of these financial statements

**STAFELL FYW CAERDYDD / LIVING ROOM  
CARDIFF**

**BALANCE SHEET - CONTINUED  
At 31 March 2017**

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The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

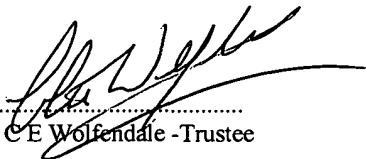
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on .....23/8/17..... and were signed on its behalf by:



.....  
Mrs L Bennoch -Trustee



.....  
Mr C E Wolfendale -Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 March 2017**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' EFA, the and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

**Tangible fixed assets**

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

Freehold property	- 2% on cost
Plant and machinery	- 25% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities. Value added tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial 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.

**Government grants**

Government grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met, usually on submission of a valid claim for payment.

Government grants in respect of capital expenditure are credited to a deferred income account and are released to profit over the expected useful lives of the relevant assets by equal annual instalments.

Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

**STAFELL FYW CAERDYDD / LIVING ROOM  
CARDIFF**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 March 2017**

**2. OTHER TRADING ACTIVITIES**

	31.3.17	31.3.16
	£	£
Room Hire/Book Sales	2,157	1,794
University modules	4,500	-
	<u>6,657</u>	<u>1,794</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.17	31.3.16
	£	£
Auditors remuneration	1,434	750
Taxation compliance services	360	-
Depreciation - owned assets	<u>26,763</u>	<u>542</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2017 nor for the year ended 31 March 2016.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.3.17	31.3.16
	4	4
Full Time Equivalent	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

**6. 31 MARCH 2016 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	108,818
<b>Charitable activities</b>	
Support Groups	79,304
Other trading activities	<u>1,794</u>
<b>Total</b>	<b>189,916</b>

**STAFELL FYW CAERDYDD / LIVING ROOM  
CARDIFF**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 March 2017**

**6. 31 MARCH 2016 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Support Groups	187,270
Other	750
<b>Total</b>	<b>188,020</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>1,896</b>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<b>27,482</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>29,378</b>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 April 2016	20,886	2,322	23,208
Additions	52,560	-	52,560
At 31 March 2017	73,446	2,322	75,768
<b>DEPRECIATION</b>			
At 1 April 2016	500	1,665	2,165
Charge for year	26,697	66	26,763
At 31 March 2017	27,197	1,731	28,928
<b>NET BOOK VALUE</b>			
At 31 March 2017	46,249	591	46,840
At 31 March 2016	20,386	657	21,043

**STAFELL FYW CAERDYDD / LIVING ROOM  
CARDIFF**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 March 2017**

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

	31.3.17	31.3.16
	£	£
Trade debtors	4,660	-
Amounts owed by group undertakings	-	20,000
Other debtors	102	339
	<u>4,762</u>	<u>20,339</u>

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

	31.3.17	31.3.16
	£	£
Trade creditors	14,554	9,935
Amounts owed to group undertakings	465	-
Accrued expenses	1,132	1,350
	<u>16,151</u>	<u>11,285</u>

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

	31.3.17	31.3.16
	£	£
Accruals and deferred income	55,946	54,416
	<u>55,946</u>	<u>54,416</u>

**11. ACCRUALS AND DEFERRED INCOME**

	31.3.17	31.3.16
	£	£
Deferred government grants	41,324	-
	<u>41,324</u>	<u>-</u>

**12. MOVEMENT IN FUNDS**

	At 1.4.16	Net movement in funds	At 31.3.17
	£	£	£
<b>Unrestricted funds</b>			
General fund	29,378	(14,445)	14,933
	<u>29,378</u>	<u>(14,445)</u>	<u>14,933</u>
<b>TOTAL FUNDS</b>	<u>29,378</u>	<u>(14,445)</u>	<u>14,933</u>



**STAFELL FYW CAERDYDD / LIVING ROOM  
CARDIFF**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 March 2017**

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**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	187,534	(201,979)	(14,445)
<b>TOTAL FUNDS</b>	<u>187,534</u>	<u>(201,979)</u>	<u>(14,445)</u>

**13. RELATED PARTY DISCLOSURES**

**CAIS Limited**

Living Room Cardiff paid CAIS Limited for recharges of employment costs and other expenditure amounting to £118,964 (2016 £109,206).

Living Room Cardiff recharged CAIS Limited £7,453 (2016 £NIL) for recharged University Fees.

At the balance sheet date Living Room Cardiff owed CAIS Limited £465.17 (2016 £20,000 owed by CAIS Limited).

**STAFELL FYW CAERDYDD / LIVING ROOM  
CARDIFF**

**RECONCILIATION OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31 MARCH 2016**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		108,818	-	108,818
Charitable activities		79,304	-	79,304
Other trading activities		1,794	-	1,794
<b>Total</b>		<b>189,916</b>	<b>-</b>	<b>189,916</b>
<b>EXPENDITURE ON</b>				
Charitable activities		187,270	-	187,270
OBSOLETE Governance costs		750	(750)	-
Other		-	750	750
<b>Total</b>		<b>188,020</b>	<b>-</b>	<b>188,020</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>1,896</b>	<b>-</b>	<b>1,896</b>

**STAFELL FYW CAERDYDD / LIVING ROOM  
CARDIFF**

**RECONCILIATION OF FUNDS  
AT 1 APRIL 2015  
(DATE OF TRANSITION TO FRS 102)**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>FIXED ASSETS</b>				
Tangible assets		6,285	-	6,285
		<u>6,285</u>	<u>-</u>	<u>6,285</u>
<b>CURRENT ASSETS</b>				
Debtors		175	-	175
Cash at bank and in hand		110,173	-	110,173
		<u>110,348</u>	<u>-</u>	<u>110,348</u>
<b>CREDITORS</b>				
Amounts falling due within one year		(19,956)	-	(19,956)
		<u>90,392</u>	<u>-</u>	<u>90,392</u>
<b>NET CURRENT ASSETS</b>				
		<u>90,392</u>	<u>-</u>	<u>90,392</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		96,677	-	96,677
<b>CREDITORS</b>				
Amounts falling due after more than one year		(69,195)	-	(69,195)
		<u>27,482</u>	<u>-</u>	<u>27,482</u>
<b>FUNDS</b>				
Unrestricted funds		27,482	-	27,482
<b>TOTAL FUNDS</b>		<u>27,482</u>	<u>-</u>	<u>27,482</u>

**STAFELL FYW CAERDYDD / LIVING ROOM  
CARDIFF**

**RECONCILIATION OF FUNDS  
AT 31 MARCH 2016**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>FIXED ASSETS</b>				
Tangible assets		21,043	-	21,043
<b>CURRENT ASSETS</b>				
Debtors		20,339	-	20,339
Cash at bank and in hand		53,697	-	53,697
		<u>74,036</u>	<u>-</u>	<u>74,036</u>
<b>CREDITORS</b>				
Amounts falling due within one year		(11,285)	-	(11,285)
<b>NET CURRENT ASSETS</b>		<u>62,751</u>	<u>-</u>	<u>62,751</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		83,794	-	83,794
<b>CREDITORS</b>				
Amounts falling due after more than one year		(54,416)	-	(54,416)
<b>NET ASSETS</b>		<u>29,378</u>	<u>-</u>	<u>29,378</u>
<b>FUNDS</b>				
Unrestricted funds		29,378	-	29,378
<b>TOTAL FUNDS</b>		<u>29,378</u>	<u>-</u>	<u>29,378</u>

**STAFELL FYW CAERDYDD / LIVING ROOM  
CARDIFF**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 March 2017**

	31.3.17 £	31.3.16 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	77,181	108,818
<b>Other trading activities</b>		
Room Hire/Book Sales	2,157	1,794
University modules	4,500	-
	<u>6,657</u>	<u>1,794</u>
<b>Charitable activities</b>		
Grants	103,696	79,304
<b>Total incoming resources</b>	<u>187,534</u>	<u>189,916</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	116,844	108,683
Travel & Subsistence	5,923	4,546
University accreditation fees	2,705	-
	<u>125,472</u>	<u>113,229</u>
<b>Support costs</b>		
<b>Management</b>		
Consultancy fees	3,519	3,600
<b>Training &amp; travel</b>		
Training and Welfare	2,721	(537)
Travel & Subsistence	109	146
	<u>2,830</u>	<u>(391)</u>
<b>Premises costs</b>		
Rent Payable	28,930	30,482
Insurance	733	618
Cleaning	1,273	761
Security	-	65
Council Tax	671	665
Premises Repairs and Renewals	6,075	2,606
	<u>37,682</u>	<u>35,197</u>
<b>Administration costs</b>		
Telephone and Fax	3,314	3,118
Postage	156	90
Carried forward	3,470	3,208

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**STAFELL FYW CAERDYDD / LIVING ROOM  
CARDIFF**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 March 2017**

	<b>31.3.17</b>	<b>31.3.16</b>
	<b>£</b>	<b>£</b>
<b>Administration costs</b>		
Brought forward	<b>3,470</b>	3,208
Stationery and Printing	<b>2,245</b>	4,241
Information and Publications	-	2,375
Subscriptions	<b>381</b>	216
Computer Costs and Website	<b>3,533</b>	2,949
Adversing and PR	<b>14,546</b>	17,486
Sundry Expenses	<b>6,024</b>	4,618
Depreciation of tangible fixed assets	<b>483</b>	542
	<b>30,682</b>	35,635
<b>Governance costs</b>		
Auditors' remuneration	<b>1,434</b>	750
Auditors' remuneration for non audit work	<b>360</b>	-
	<b>1,794</b>	750
<b>Total resources expended</b>	<b>201,979</b>	188,020
<b>Net (expenditure)/income</b>	<b>(14,445)</b>	1,896

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