



Planning Aid **Wales**  
Cymorth Cynllunio **Cymru**

# **Planning Aid Wales**

## **Trustees Annual Report and Financial Statements**

### **Year ended 31 March 2023**

Charity registration - 1000115

Company number - 02526875



## Contents

Legal and administrative information	4
Trustees annual report	5
Objectives and activities	5
Achievements and performance	5
Future plans	6
Structure, governance and management	7
Independent examiner's report to the Trustees of Planning Aid Wales	9
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13

## Legal and administrative information

### Charity name

Planning Aid Wales

### Charity registration no.

1000115

### Company registration no.

02526875

### Registered office and contact details

12 Cathedral Road  
Cardiff  
CF11 9LJ

Telephone: 02920 625009  
Email: [info@planningaidwales.org.uk](mailto:info@planningaidwales.org.uk)  
Website: [www.planningaidwales.org.uk](http://www.planningaidwales.org.uk)

### Trustees

Derek Hobbs	From June 2018 (Chair at present)
Martine Buckle	From December 2015
Robert Chichester	From June 2020
Ian Horsburgh	From May 1995
Kate Miles	From June 2018
Jonathan Parsons	From June 2020
Francesca Sartorio	From September 2019
Ian Stevens	From July 2014
Graham Walters	From July 2016
Shane Wetton	From September 2019
Tom Watson	Resigned June 2022

### Chief executive

James Davies

### Bank

The Co-operative Bank

### Independent examiners

Andy Nash Accounting & Consultancy Ltd  
Units 24 & 25  
Goodsheds Container Village  
Hood Road  
Barry  
CF62 5QU

## Trustees annual report

The Board of Trustees, who are also directors of the Charity for the purposes of the Companies Act, and trustees for charity law purposes, submit their annual report and the financial statements of Planning Aid Wales for the year ended 31 March 2023.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of 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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

## Objectives and activities

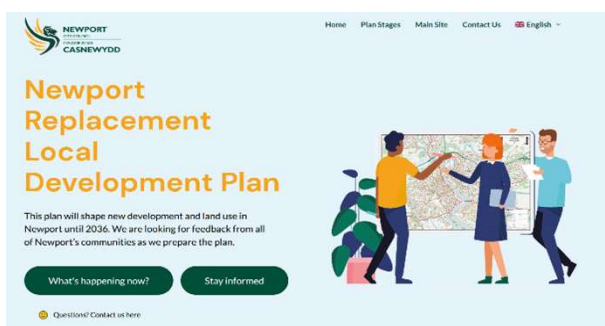
The company is established to advance public understanding of and involvement in the land use planning system in Wales. It does this by:

- Educating the public and community organisations about the land use planning system, including the making and determining of planning applications and appeals and the preparation of Local Development Plans;
- Providing a free, impartial and professional Helpline service, which is independent of local planning authorities, to individuals or groups unable to afford professional services;
- Explaining the technical, administrative and legal matters associated with planning problems, issues or decisions and assisting people to participate effectively in the planning process and,
- Building the capacity of individuals and community groups to effectively help themselves in land use planning and related matters.



The Trustees confirm that they have complied with the duty in section 4 of the Charities act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity.

## Achievements and performance



Planning Aid Wales is the independent charity that helps individuals and communities across Wales to understand and engage with the planning system. Our purpose is to work with Welsh Government, Local Planning Authorities and communities in order to ensure communities can have their say in planning decisions that affect them.

As the community engagement organisation in planning, our role is to build understanding of the planning system and reform, support better engagement in local planning and encouraging collaboration between communities, planning authorities and developers. By giving people a

voice in the planning system, we help create a more equal Wales with more cohesive communities. The core funding Planning Aid Wales receives from Welsh Government (£121,500 currently) underpins our work and supports delivery of our charitable objectives. Commissioned projects help us take our work further and explore new and innovative engagement approaches.

## Community and Town Council training and network events

With funding support from Welsh Government, Planning Aid Wales delivered twelve online events for

community and town councils, planners and community groups. Eight training events for Community and Town Councils on different topics were delivered online and four mini-conference network events were delivered in partnership with organisations like One Voice Wales. The events collectively reached 361 participants and received excellent feedback.

### Information and advice services

A total of 268 calls / emails from members of the public were answered via our Helpline service. 11,460 people used the easy-to-read planning information on our websites during the year.

### Community engagement e-bulletin

Our bi-monthly community engagement e-bulletin 'Planning4communities' gives an update on activities, good practice, news and resources for community planning in Wales. Six editions were circulated to over 1,123 subscribers with an interest in community planning.

### Projects and commissions

Planning Aid Wales undertakes a small number of community engagement and training commissions each year in order to meet the costs of maintaining and developing the organisation. The number of requests for our assistance has continued to grow since the COVID-19 pandemic has subsided. During the year, commissions were delivered on behalf of Welsh Government, Conwy County Borough Council, Newport City Council, Linc Cymru Bay of Colwyn Town Council. The largest of these projects involved supporting four community councils to explore Place Plan work in Conwy. The project, entitled 'Place Plan Kickstarters' reached 1,055 people in Conwy and resulted in 4 unique plans and 6 guidance documents for communities looking to undertake planning in their area.



## Future plans

The organisation produces an ambitious business plan to grow the reach and effectiveness of our services. Objectives for the coming year include:

- Reviewing the reach of our core services and working with Welsh Government to establish targets for CTC training events, network events, the Helpline service, newsletters and guidance products, utilising the review to consider the introduction of new core services.
- Delivering activities that facilitate community involvement in Strategic Development Plan preparation.
- Developing new partnerships and opportunities with a wide range of stakeholders from the environment sector.
- Developing new and innovative information and training products that promote greater understanding and involvement of all aspects of the planning system.
- Consolidating, updating, and extending the organisation's IT capacity the reach of the organisation's online presence.
- Developing new services that help facilitate better engagement in social housing provision and placemaking.

## Financial review

During the current financial year the Charity achieved a surplus of £41,498 (2022: £15,509). This resulted in total reserves increasing in the year to £149,044 (2022: £107,546).

Of the funds held at year end £145,544 (2022: £104,046) were unrestricted as to use.

## Statement of the charity's policy on reserves

The charity has a policy to aim to maintain at least £79,000 (2022: £58,250) reserves in unrestricted funds allocated as follows:

General Reserve	£44,000
Statutory redundancy pay / Sickness	£10,000
Information Technology	£5,000
Research & Development	£20,000
Total	£79,000

## **Structure, governance and management**

The charity is setup as Limited Company by guarantee under Companies Act 2006 and controlled by its governing document, memorandum & articles of association dated August 1990, as amended on 13th July 2009 and 17th June 2019 as defined by the Companies Act 2006.

### Management Board

The Planning Aid Wales Management Board ensures that the organisation keeps to its charitable objectives and that finances are managed effectively. The Management Board oversees the financial management of the organisation with the aim of supporting and growing Planning Aid Wales on the basis of a sound financial footing. The Board has an adopted reserves policy which is designed to maintain a prudent level of reserves for continued operation, in accordance with Charity Commission guidelines.

The board meets formally once every three months, with trustee directors based in locations across Wales and drawn from different sectors including local government, consultancy and academia. One director is nominated by Royal Town Planning Institute Cymru.

RTPI is invited to nominate to the Planning Aid Wales Board.

The charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

## **Statement of Board of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting 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 the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the trustees confirm that they are happy that content of the annual review in pages 5 to 8 of this document meet the requirements of both the Trustees' Annual Report under charity law and the Directors' Report under company law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

### Preparation of the report

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006, and the exemptions available for smaller charities under the Statement of Recommended Practice.

This report was approved and authorised for issue by the Board of Trustees on 3 July 2023 and signed on its behalf by:



**D HOBBS**

**TRUSTEE**

## Independent examiner's report to the Trustees of Planning Aid Wales

I report to the trustees on my examination of the accounts of Planning Aid Wales (charity number 1000115) for the year ended 31 March 2023 set out on pages 11 to 22.

### Respective responsibilities of trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the 2011 Act') nor under Part 16 of the 2006 Act, and that an independent examination is needed.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are 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 Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

### Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or,
- the accounts do not accord with those records; or,
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities

preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**ANDREW PHILIP NASH ACA**

**MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES – 2461833**

**DATED: 3 JULY 2023**

Andy Nash Accounting & Consultancy Ltd  
Units 24 & 25  
Goodsheds Container Village  
Hood Road  
Barry  
CF62 5QU

**Statement of financial activities****Incorporating the Income and Expenditure Account & Statement of Realised Gains and Losses**

For the year ended 31 March 2023

		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	Total funds
		<b>Year ended 31 Mar 2023</b>	<b>Year ended 31 Mar 2023</b>	<b>Year ended 31 Mar 2023</b>	Year ended 31 Mar 2022
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from</b>					
Donations	3	121,759	-	<b>121,759</b>	122,543
Charitable activities	4	131,185	-	<b>131,185</b>	58,131
Other income - core activities	5	9,816	-	<b>9,816</b>	9,936
<b>Total income</b>		<b>262,760</b>	<b>-</b>	<b>262,760</b>	190,610
<b>Expenditure on</b>					
Charitable activities	6	221,262	-	<b>221,262</b>	175,101
<b>Total expenditure</b>		<b>221,262</b>	<b>-</b>	<b>221,262</b>	175,101
<b>Net income/(expenditure)</b>		<b>41,498</b>	<b>-</b>	<b>41,498</b>	15,509
<b>Reconciliation of funds</b>					
Total funds brought forward	11 & 12	104,046	3,500	<b>107,546</b>	92,037
Total funds carried forward	11 & 12	<b>145,544</b>	<b>3,500</b>	<b>149,044</b>	107,546

The notes on pages 13 to 22 form part of the financial statements.

Following a review of the financial structure during the year the cost allocation model has been reviewed to ensure costs are accurately recorded against the activity to which they should be attributed. As a result the Charity has chosen to represent the prior year figures using this model however total expenditure remains unchanged.

## Balance sheet

As at 31 March 2023

	Notes	£	Total Year ended 31 Mar 2023 £	Total Year ended 31 Mar 2022 £
<b>Fixed assets</b>				
Tangible fixed assets	8		<b>4,785</b>	4,812
<b>Current assets</b>				
Debtors and prepayments	9	35,082		42,114
Cash at bank		<u>113,941</u>		<u>65,774</u>
<b>Current assets</b>		<b>149,023</b>		107,888
<b>Liabilities</b>				
Amounts falling due within one year	10	<u>(4,764)</u>		<u>(5,154)</u>
<b>Net current assets</b>			<b>144,259</b>	102,734
<b>Net assets</b>			<b>149,044</b>	107,546
<b>Funds of the charity</b>				
Restricted funds	11 & 12		<b>3,500</b>	3,500
Unrestricted funds				
General funds	11 & 12	<u>145,544</u>		<u>104,046</u>
Unrestricted funds			<b>145,544</b>	104,046
<b>Total funds</b>			<b>149,044</b>	107,546

The notes on pages 13 to 22 form part of the financial statements.

The financial statements have been prepared in accordance with section 415A of the Companies Act 2006 relating to small companies and FRS 102 Section 1A.

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2023, and the members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2023 under section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved and authorised for issue by the Board of Trustees on 3 July 2023 and signed on their behalf by:



**D HOBBS**

**TRUSTEE**

## Notes to the financial statements

### 1. Accounting policies

#### Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and the Companies Act 2006.

The effect of any event relating to the year ended 31 March 2023, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2023 and the results for the year ended on that date.

The financial statements are prepared on a going concern basis under the historical cost convention.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing COVID-19 pandemic has no impact on this assessment.

#### Legal status

Planning Aid Wales is a charitable company registered in England & Wales and meets the definition of a public benefit entity as defined by FRS 102. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member. The registered office is 12 Cathedral Road, Cardiff, CF11 9LJ.

#### Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 11 of the financial statements.

#### Income

Income is recognised when the charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

## 1. Accounting policies (continued from previous page)

### Income (continued from previous page)

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

### Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required 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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, those costs of an indirect nature necessary to support them and an allocation of governance costs.

Support costs are allocated between governance costs and other support costs. Governance costs comprise those costs involving the public accountability of the charity and its compliance with regulations and good practice. They therefore include the costs of statutory audit. Other support costs relate to the administrative costs of running the charity and are allocated to charitable activities accordingly.

Irrecoverable VAT is charged against the category of expenditure for which it is incurred.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, and are depreciated on the following basis:

Computer equipment	25% on reducing balance
Fixtures and Fittings	25% on reducing balance

### Pensions

Planning Aid Wales operates a defined contribution pension scheme. Pension contributions are charged to the statement of financial activities when due and payable. These contributions are invested separately from the charity's assets.

### Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

### Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

1. Accounting policies (continued from previous page)

## Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The annual depreciation charge for property, plant and equipment is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

## Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

2. Comparative statement of financial activities

		Unrestricted funds Year ended 31 Mar 2022 £	Restricted funds Year ended 31 Mar 2022 £	Total funds Year ended 31 Mar 2022 £
	Notes			
Income from				
Donations	3	122,543	-	122,543
Charitable activities	4	58,131	-	58,131
Other income - core activities	5	9,936	-	9,936
<b>Total income</b>		<b>190,610</b>	<b>-</b>	<b>190,610</b>
Expenditure on				
Charitable activities	6	175,101	-	175,101
<b>Total expenditure</b>		<b>175,101</b>	<b>-</b>	<b>175,101</b>
<b>Net income/(expenditure)</b>		<b>15,509</b>	<b>-</b>	<b>15,509</b>
<b>Transfers between funds</b>		<b>15,528</b>	<b>(15,528)</b>	<b>-</b>
<b>Net movement in funds</b>		<b>31,037</b>	<b>(15,528)</b>	<b>15,509</b>
Reconciliation of funds				
Total funds brought forward	11 & 12	73,009	19,028	92,037
Total funds carried forward	11 & 12	104,046	3,500	107,546

**3. Income from donations (incl grants)**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>Year ended 31 Mar 2023</b>	<b>Year ended 31 Mar 2023</b>	<b>Year ended 31 Mar 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations	259	-	<b>259</b>
Grant income			
Welsh Government	121,500	-	<b>121,500</b>
Total grant income	<b>121,500</b>	<b>-</b>	<b>121,500</b>
	<b>121,759</b>	<b>-</b>	<b>121,759</b>

	Unrestricted funds	Restricted funds	Total funds
	Year ended 31 Mar 2022	Year ended 31 Mar 2022	Year ended 31 Mar 2022
	£	£	£
Donations	1,043	-	1,043
Grant income			
Welsh Government	121,500	-	121,500
Total grant income	121,500	-	121,500
	122,543	-	122,543

**4. Income from charitable activities**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>Year ended 31 Mar 2023</b>	<b>Year ended 31 Mar 2023</b>	<b>Year ended 31 Mar 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Commissions	131,185	-	<b>131,185</b>
	<b>131,185</b>	<b>-</b>	<b>131,185</b>

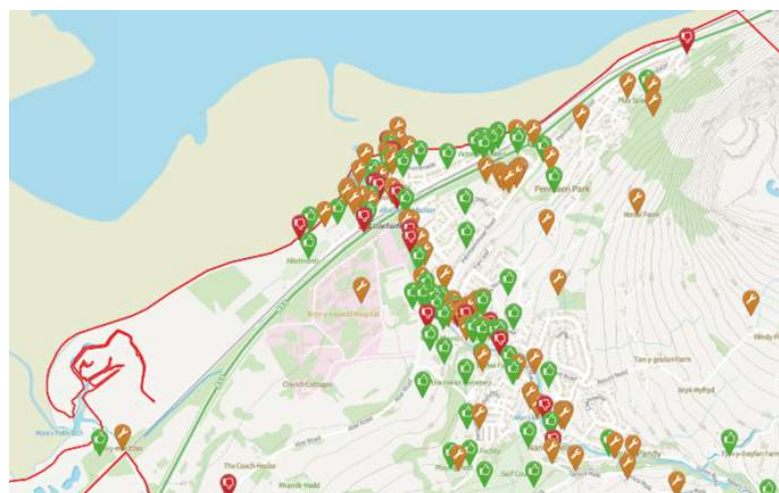
	Unrestricted funds	Restricted funds	Total funds
	Year ended 31 Mar 2022	Year ended 31 Mar 2022	Year ended 31 Mar 2022
	£	£	£
Commissions	58,131	-	58,131
	58,131	-	58,131

**5. Income from other income - core activities**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>Year ended</b>	<b>Year ended</b>	<b>Year ended</b>
	<b>31 Mar 2023</b>	<b>31 Mar 2023</b>	<b>31 Mar 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
CTC forward programme	7,199	-	<b>7,199</b>
Network events	2,542	-	<b>2,542</b>
Other Income	75	-	<b>75</b>
	<b>9,816</b>	<b>-</b>	<b>9,816</b>

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>Year ended</b>	<b>Year ended</b>	<b>Year ended</b>
	<b>31 Mar 2022</b>	<b>31 Mar 2022</b>	<b>31 Mar 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
CTC forward programme	3,970	-	3,970
Network events	5,966	-	5,966
	<b>9,936</b>	<b>-</b>	<b>9,936</b>



**6. Total expenditure**

	<b>Unrestricted funds Year ended 31 Mar 2023 £</b>	<b>Restricted funds Year ended 31 Mar 2023 £</b>	<b>Total funds Year ended 31 Mar 2023 £</b>
Staff costs	161,063	-	<b>161,063</b>
Staff Training	395	-	<b>395</b>
Staff Expenses	3,060	-	<b>3,060</b>
Human Resources	4,916	-	<b>4,916</b>
Cardiff Office and IT	5,738	-	<b>5,738</b>
Commissions	38,414	-	<b>38,414</b>
Core Activities	1,234	-	<b>1,234</b>
Volunteer costs	131	-	<b>131</b>
Depreciation	1,595	-	<b>1,595</b>
Marketing and publicity	528	-	<b>528</b>
Other administration	893	-	<b>893</b>
Governance	3,295	-	<b>3,295</b>
	<b>221,262</b>	<b>-</b>	<b>221,262</b>
	Unrestricted funds Year ended 31 Mar 2022 £	Restricted funds Year ended 31 Mar 2022 £	Total funds Year ended 31 Mar 2022 £
Staff costs	128,758	-	128,758
Staff Training	35	-	35
Staff Expenses	2,495	-	2,495
Human Resources	1,258	-	1,258
Cardiff Office and IT	7,671	-	7,671
Commissions	19,903	-	19,903
Core Activities	2,647	-	2,647
Volunteer costs	-	-	-
Depreciation	2,300	-	2,300
Marketing and publicity	317	-	317
Other administration	2,340	-	2,340
Governance	7,377	-	7,377
	<b>175,101</b>	<b>-</b>	<b>175,101</b>

**6. Total expenditure (continued from previous page)**

Governance costs includes:

	<b>Total funds Year ended 31 Mar 2023 £</b>	Total funds Year ended 31 Mar 2022 £
Independent examination	<b>1,483</b>	1,513
Insurance	<b>800</b>	2,388
Board meeting costs	<b>749</b>	121
Directors expenses	<b>184</b>	10
Annual report (translation)	<b>79</b>	-
General reserve	-	863
Information Technology	-	1,199
Research & Development	-	1,283
	<b>3,295</b>	7,377

**7. Staff numbers and costs**

	<b>Total funds Year ended 31 Mar 2023 £</b>	Total funds Year ended 31 Mar 2022 £
Gross salaries	<b>143,470</b>	115,299
Employers NIC	<b>7,367</b>	5,350
Employers pension	<b>10,226</b>	8,109
	<b>161,063</b>	128,758

The average headcount during the period was 7 persons (2022: 6 persons).

No employee received employee benefits of more than £60,000 (2022: £Nil).

The total remuneration paid to key management personnel during the year was £52,383 (2022: £47,929).

## 8. Tangible fixed assets

	Fixtures and fittings £	Exhibition stands £	Computer equipment £	Total £
<b>Cost</b>				
As at 1 April 2022	4,002	713	22,316	<b>27,031</b>
Additions in period	-	-	1,568	<b>1,568</b>
As at 31 March 2023	<b>4,002</b>	<b>713</b>	<b>23,884</b>	<b>28,599</b>
<b>Accumulated depreciation</b>				
As at 1 April 2022	3,717	712	17,790	<b>22,219</b>
Charge in period	71	-	1,524	<b>1,595</b>
As at 31 March 2023	<b>3,788</b>	<b>712</b>	<b>19,314</b>	<b>23,814</b>
<b>Net book value</b>				
As at 1 April 2022	<b>285</b>	<b>1</b>	<b>4,526</b>	<b>4,812</b>
As at 31 March 2023	<b>214</b>	<b>1</b>	<b>4,570</b>	<b>4,785</b>

## 9. Debtors and prepayments

	Total Year ended 31 Mar 2023 £	Total Year ended 31 Mar 2022 £
Trade debtors	<b>32,640</b>	42,114
Prepayments	<b>2,442</b>	-
	<b>35,082</b>	42,114

## 10. Creditors: amounts falling due within one year

	Total Year ended 31 Mar 2023 £	Total Year ended 31 Mar 2022 £
Trade creditors	<b>27</b>	(1)
Accruals	<b>1,470</b>	1,500
Social security and other taxes	<b>3,267</b>	2,423
Pensions payable	-	1,232
	<b>4,764</b>	5,154

11. Analysis of charity funds

	Balance brought forward Year ended 31 Mar 2023 £	Income for the period Year ended 31 Mar 2023 £	Expenditure in the period Year ended 31 Mar 2023 £	Transfers between funds Year ended 31 Mar 2023 £	Balance brought forward Year ended 31 Mar 2023 £
Restricted funds	3,500	-	-	-	<b>3,500</b>
General funds	104,046	262,760	(221,262)	-	<b>145,544</b>
<b>Total funds</b>	<b>107,546</b>	<b>262,760</b>	<b>(221,262)</b>	<b>-</b>	<b>149,044</b>

The restricted fund covers costs for volunteer rewards.

	Balance brought forward Year ended 31 Mar 2022 £	Income for the period Year ended 31 Mar 2022 £	Expenditure in the period Year ended 31 Mar 2022 £	Transfers between funds Year ended 31 Mar 2022 £	Balance brought forward Year ended 31 Mar 2022 £
Restricted funds	19,028	-	-	(15,528)	3,500
General funds	73,009	190,610	(175,101)	15,528	104,046
<b>Total funds</b>	<b>92,037</b>	<b>190,610</b>	<b>(175,101)</b>	<b>-</b>	<b>107,546</b>

12. Analysis of net assets

	Unrestricted funds Year ended 31 Mar 2023 £	Restricted funds Year ended 31 Mar 2023 £	Total funds Year ended 31 Mar 2023 £
Fixed assets	4,785	-	<b>4,785</b>
Current assets	145,523	3,500	<b>149,023</b>
Current liabilities	(4,764)	-	<b>(4,764)</b>
	<b>145,544</b>	<b>3,500</b>	<b>149,044</b>

	Unrestricted funds Year ended 31 Mar 2022 £	Restricted funds Year ended 31 Mar 2022 £	Total funds Year ended 31 Mar 2022 £
Fixed assets	4,812	-	4,812
Current assets	104,388	3,500	107,888
Current liabilities	(5,154)	-	(5,154)
	104,046	3,500	107,546

### 13. Trustee remuneration

During the year, no trustee received any remuneration (2022: £Nil)

During the year three members of the Board of Trustees received a total of £184 for reimbursement of travel and subsistence expenses (2022: £Nil).

### 14. Related party transactions

During the year there were no transactions carried out with related parties (2022: £Nil).