



DARPARU CEFNOGAETH A CHYFLEOEDD I BOBL IFANC  
PROVIDING SUPPORT AND OPPORTUNITIES FOR YOUNG PEOPLE

**GISDA Cyf**

**(Company Limited by Guarantee)**

**Financial Statement and Report  
Siân Elen Tomos**

**year ending 31st March 2021**

**Charity Number      1068325**

**Company Number    2484575**

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## Charitable Trustees Annual Report - Year ending March 31, 2021

### Legal and Administrative Information

<b>NAME</b>	GISDA Cyf
<b>ADDRESS</b>	22/23 Y Maes, Caernarfon, Gwynedd, LL55 2NA.
<b>REGISTRATION NUMBERS</b>	Company Registration Number 2484575 Charity Registration Number 1068325

### KEY PERSONÉL THAT ARE ALSO TRUSTEES

Parch. J Ron Williams (Chairman)	Since 07/12/1989
Mr. W.Tudor Owen	Since 13/10/2003
Mr Dewi Jones	Since 20/06/2012
Mrs. Carys Thomas	Since 15/03/2015
Mrs. Ffion Jon	Since 21/11/2016
Ms Gilly Harradence	Since 16/07/2018
Cyng. Elin Walker Jones	Since 29/11/2018
Ms Elen Mai Owen	Since 21/01/2019
Dr Peter Harlech Jones	Since 21/01/2019
Ms Siân Williams	Since 21/01/2019
Mr Rhys Davies	Since 18/02/2019
Cyng Elwyn Jones	Since 09/07/2020
Dr Dylan Wyn Evans	Since 22/03/2021
Mrs Llinos Angharad Owen	Since 22/03/2021
Mrs Gwenllian Glyn Parry	Since 24/05/2021

### TRUSTEES WHO HAVE LEFT

Ms Siân Williams	Since 21/01/2019	Left 13/03/2020
Cyng Elin Walker Jones	Since 29/11/2018	Left 09/07/2021
Mr Rhys Davies	Since 18/02/2019	Left 22/03/2021

### Company Secretary

Elizabeth George

### Key Management Personél

Siân Elen Tomos	Chief Executive
Elizabeth George	Head of Business
Steffan Llŷr Williams	Head of Services
Gwyn Llyn Parry	Head of Finance

### Bankers

Lloyds Bank plc, 268 High Street, BANGOR, Gwynedd, LL57 1RT.

### Accountants

W.J.Matthews & Son, 11-15 Bridge Street, CAERNARFON, Gwynedd

### Solicitors

Richard Hall, Bryn Gwynhoedl, Llangwnadl, PWLLHELLI

## 1.0 Introduction

The trustees who are also the charity's directors are pleased to present their Trustees' Annual Report together with the Consolidated Financial Statements of the charity and its subsidiary for the year ending 31 March 2021 which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Report Standard applicable in the UK and Republic of Ireland (FRS 102). Assets and liabilities are recorded on the basis of historical cost or value of transactions.

## 2.0 Strategy 2019-2023

GISDA Cyf's strategy for 2019-2023 notes our values, our priorities and our long-term commitment to continue providing support and opportunities to homeless and vulnerable young people. It reflects our discussions across the company from the opinions and voice of our young people up to the members of the Board and it something that we are very proud of. We are confident that this is a living, vibrant document and our results will mirror the strategic aims it contains over the following years. We will focus on the following 5 strategic aims:

1.	<b>VOICE – GISDA ensuring that the voice of homeless and vulnerable young people is central to everything</b>
2.	<b>ACCOMMODATION - GISDA responding to the housing and support needs of homeless and vulnerable young people</b>
3.	<b>SUPPORT AND OPPORTUNITIES - GISDA providing opportunities to homeless and vulnerable young people through creative, artistic, therapeutic, leisure and educational activities</b>
4.	<b>COMMUNITY – GISDA playing its part in the community for the benefit of homeless and vulnerable young people</b>
5.	<b>SUSTAINABILITY – GISDA developing plans, social enterprises and fostering partnerships to ensure the sustainability of the company</b>

### 3.0 Structure and Governance of GISDA Cyf Management Board

GISDA Cyf's Board Members are company directors and charitable trustees and are elected at the Annual General Meeting. The Board Members are also the company members. The Board Members govern the charity and are responsible for

- compliance with the company's Memorandum and Articles of Association
- compliance with relevant legislation and standards imposed by interested stakeholders
- ensuring the company operates best value in every aspect of its work
- answerability to interested stakeholders by monitoring the standard of service provided and ensuring that every aspect of its work is managed effectively

The Board Members give their time voluntarily without any financial benefit from the charity.

During the 2020-2021 the Board continued its commitment to ensure strong governance arrangements within GISDA Cyf. During an unprecedented time where the covid-19 pandemic spread throughout the world the Board continued to meet regularly using virtual media to provide strong and steady leadership to GISDA Cyf to ensure that we were able to continue providing a high quality service to vulnerable and homeless young people in Gwynedd. 3 sub-panels were established to assist with the management work of the Board namely finance and assets sub-panel; services and projects sub-panel; and staffing, governance and business sub-panel

GISDA Cyf's Board continues to develop solid systems and procedures to identify and manage risk. The company has risk identification and management policies and procedures and a Risk Register. The register refers to a range of risk categories including governance, finance, legal compliance and services. The Board Members set the risk appetite for each of the categories and then score the risks with those categories according to likelihood and impact before deciding on what steps should be taken to treat and monitor those risks. The Board is notified of the highest risks regularly at bimonthly board meetings and the risk register is scrutinized bimonthly by the staffing, governance and business sub-panel.

## 4.0 GISDA Cyf's Charitable Objects

### 4.1 GISDA Cyf's Aim and Objectives

#### GISDA Cyf's Aim

Provide support and opportunities to young people

#### GISDA Cyf's Objectives (in accordance with the company's constitution)

Provide support and opportunities to homeless and vulnerable young people by providing

- housing and support services
- artistic and creative activities
- therapeutic, leisure and educational activities
- advice and information
- training, volunteering and employment opportunities,

to help them develop confidence, resilience, independent living skills, employability skills and participate fully in society free of any disadvantage.

To achieve this we will ensure:

- high quality governance
- a culture where staff are supported and appreciated for their work
- resources to prioritise 'model fi', an effective method of working with young people

Governance and culture will be monitored annually as part of the company's annual report.

### 4.2 GISDA Cyf's Values

GISDA Cyf believes in young people whatever their circumstances, sex, race, disability or behaviour. We believe in young people who have been abused, vulnerable young people and young people without family support. We will support them, advocate strongly on their behalf and attempt to ensure every opportunity for them to reach their full potential in life. We will do this because we believe in young people. Our aim is to improve their quality of life and make a difference to the lives of young people in our society.

- **Honesty**

We provide an honest and sincere service to young people at all times

- **Respect**

We respect the individual, respect their feelings, beliefs and rights

- **Hearing and Listening**

We commit to hearing and listening to the voice of young people and taking every opportunity to advocate on their behalf. We will take every possible step to respond to the voice of young people and meet any needs if possible.

- **Promoting Equality and Opportunity and Respecting Diversity**

GISDA respects any differences among staff, volunteers and service users and respects diversity. When appointing staff, promoting existing staff, and receiving new referrals we ensure that we do not differentiate on the basis of race, colour, ethnic origin, nationality, religion, disability, sex, sexual orientation, age, marital status, irrelevant criminal background, responsibility for dependants, economic status or political values.

- **Empowering and Enabling**

We commit to ensuring that every service user gets the opportunity to acquire the necessary skills to empower and enable them to lead an independent life. Our aim is to increase the resilience and confidence of young people to ensure they are armed with the strategies to cope with life's challenges.

**We are also committed as a company to ensure that we are as friendly as possible towards the environment and we have a Code of Conduct noting our commitment towards this.**

### 4.3 GISDA Cyf's Wellbeing Aims

GISDA Cyf is committed to incorporating and adopting the 7 aims of the Wellbeing of Future Generations Act (Wales) 2015 while achieving its charitable aims and objectives.

GISDA Cyf's Wellbeing Aims, which are available at GISDA Cyf's office, outline our commitment to the Act, how GISDA Cyf will respond to the Act in achieving its aims and objectives and how the effect of what we do will be seen in the next generation.



### **A prosperous GISDA**

Create exciting opportunities to prepare young people and contribute towards decreasing deprivation amongst them through promoting employability and careers for each young person

### **A resilient GISDA**

Arm and empower the next generation with the skills and resilience to face life's challenges

### **A healthier GISDA**

Use Public Health Wales standards to ensure the company promotes the health and well-being of staff and young people by adopting the '5 ways to well-being' principle

### **A more equal GISDA**

Implement equal opportunities policies in every aspect of our work and remove any barriers young people face

### **A GISDA of cohesive communities**

Adopt communal principles and taking responsibility for integrating young people into the community and ensuring a place for the community within GISDSA

### **A GISDA of vibrant culture and thriving Welsh language**

Help and empower staff and young people to develop their confidence to contribute in Welsh

### **A globally responsible GISDA**

Commit to play our part in reducing our carbon footprint and implement our environmental policies

## **4.4 Ensuring our work achieves our charitable objectives**

We annually review our aims, objectives and activities looking at the outcomes and what we have achieved over the previous 12 months. This supports us to ensure that the aim that has been noted by us continues to be underpinned in all of our activities.

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Our services and activities over the last year continued to focus on:

- Offering a variety of housing plans to respond to the needs of our service users.
- Offering a variety of support services to respond to the needs and development of our service users.
- Working in partnership with other agencies to ensure as wide a range as possible to reach the needs of our service users.
- Working towards giving a high standard of service in all activities on behalf of the service users.
- Offering work opportunities to young people as well as providing a wide range of work experiences to pupils, students and volunteers.

#### **4.5 How our activities meet the public benefit requirement**

While planning our aims and activities for the year and planning our activities, the trustees have taken into account the Charity Commission's guidelines on public benefits including 'Public Benefits : Rules for Charities (PB2).'

As a charity we strive to ensure opportunities for young people including opportunities to give them different experiences in order to assist them to think about their desires and interests in life. We believe by participating in activities it enables doors to open for further opportunities. Most of our charitable activities are focused on preventing homelessness. We undertake a lot of preventative sessions within Gwynedd's secondary schools. We are also often invited to several sessions in the community such as Chapels, Merched y Wawr societies and much more and we're always welcomed by all. We believe we have a responsibility to ensure that members of society - both children and adults - are aware of the problems that young people face and understand the reasons, so that society can pull together and ensure that vulnerable young people are not discriminated against.

We believe that society benefits a great deal from GISDA Cyf's services, not only the young people who are direct service users, but also that extended families, professional workers and communities co-exist more peacefully knowing that vulnerable young people have access to a service such as GISDA Cyf.



We have a 24 hour helpline. Our staff are trained to deal with matters on a day to day basis and also in emergency situations so that young people in Gwynedd can be confident that we can assist them to meet their needs and direct them to the appropriate agency when they contact us for advice.

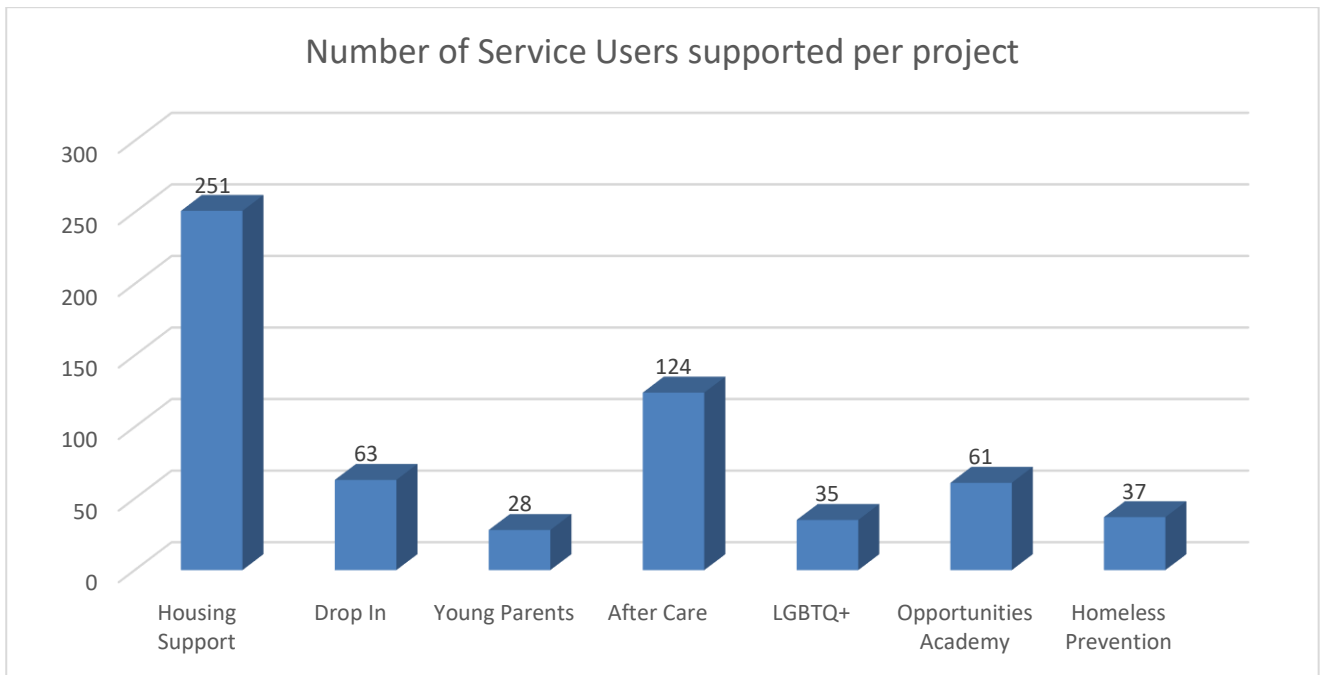
Our main charitable activity is the provision of support which involves accommodation, counselling, education, mediation and offering activities in order to enhance young people's confidence and self-esteem. We meet young people in order to:

- Assess their needs and the level of support they need.
- Help individuals to identify targets and draw up support plans. These are reviewed every 6 to 8 weeks and progress is noted on the SEREN monitoring system
- Offer information and advice on a variety of factors including lifestyle, finance, housing, health, learning, substance misuse, training and employment.
- Assist young people to deal with challenges that affect their learning and work opportunities
- Gain access to specialised services as needed and present applications on behalf of young people when the need arises.
- Support young people into work or training through links with employers and training establishments.
- Present an alternative education programme accredited by Agored Cymru on matters ranging from life skills to arts and crafts.
- Provide various opportunities that the young people choose for themselves.

### **5.0 GISDA Cyf's statistics between April 2020 and March 2021**

During 2020-21 GISDA reached 536 young people in Gwynedd. See below which project within GISDA provided service for each referral. Note that the Housig Support Project was again our main project and supported 251 young people within the year. 183 new referrals to the project were received during the year and at the point of referral 38% noted that they were 'sofa surfing' and 4% that they were sleeping on the street. The reason for 57% of the referra was a breakdown in relationships.

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## 6.0 Services 2019-2020

### Effect of the pandemic on GISDA

At the start of the financial year we had successfully adapted to working from home due to Government rules and guidance in the wake of the Covid-19 pandemic. Our technology systems allowed us to do this without difficulty. Despite this we still had staff sleeping in all night and we thank them for their dedication to the work during the difficult year. From the young people's perspective, it has been difficult for several reasons. There has been a long period where many were unable to see their support workers face to face and this undoubtedly affected many. Not everyone had access to technology materials such as a phone and lap top but we made grant applications to enable them to receive the best possible support in the circumstances. As restrictions slowed down we went on to offer face-to-face support during the summer of 2020. We had good systems in place for signing in, more thorough cleaning and Gwynedd Council has been extremely supportive in providing us with appropriate safety equipment. It was very difficult at first but given the size of our company, we believe we have adapted very well ensuring the best possible support for staff and young people. Towards the end of the financial year of March 2021 we had organized well-being activities for staff and young people to take care of their feelings and confidence as they slowly returned to normalcy. We will be consulting with staff on our long-term working arrangements over the coming months and thinking about those elements that have worked well and better and trying to build on that.

## We outline below some of our projects, services and new developments during 2020-2021

### ➤ 'Y Lle Da'

We have been successful in partnership with Gwynedd Council to attract significant grant funding from the Welsh Government and Gwynedd Council to refurbish our main office on the Maes in Caernarfon as well as the next door Natwest building. 'Lle Da' will develop 4 key elements for the benefit of local young people

- 4 Apartments for young people to live in
- Training and skills development cafe for young people
- Multi-agency space to provide everything under one roof for young people
- New offices for staff

Phase 1 was completed during the year, ensuring that the roof, rear of the building and windows are in good condition. The front of the building has been cleaned and one side painted so that both buildings look clean and tidy from the outside. Phase 2 of the internal works will commence in the summer of 2021.

We will have to continue to adapt our work base in Caernarfon for the time being but hopefully by 2022 we will have a worthwhile multi-purpose space that will put us in a good position to continue to provide services to the area's young people for years to come .

### ➤ New Pwllheli Office

A new office was opened in Pwllheli in March 2021. We had been considering this for some time and seen that there has been an increase in the need for our services in the Dwyfor area. We felt the area was being left behind and there wasn't fair access for young people from that area. We were very lucky to receive a generous donation from a local business man and this will assist us with the rent costs for the year to maintain the service. There will be staff there daily to help with all the needs of young people and one of the main services that will be delivered from Pwllheli will be a mental health ICAN HUB in cooperation with Betsi Cadwaladr Health Board. See below for more detail on what the HUB will offer young people.

### ➤ Core Service: Housing Support Key Workers and Support Workers

This is GISDA Cyf's largest project and within the team there are key workers, support workers, sleep-in workers and a property co-ordinator. The team is doing a great job of supporting the most

vulnerable young people in our society and make a big difference to their lives. The team provides a service for 62 young people at any one time. It is intense and therapeutic support. Young people usually receive support for one year to one and a half years before moving on. Some young people need support for a longer period. We try to pull other services in when appropriate and try to always ensure that the young person is central to everything.

We regularly scrutinize the performance indicators of this team as this is the project where we collect most statistics. Below are some of the team's statistics over the year

- 183 new referrals for this project.
- 24% of new service users where referred by Social Services
- 98 young people who lived in our hostels and flats have moved on with a positive outcome to a private accommodation, renting a property, housing association or moving back in with their family.
- Over the last 12 months the staff have seen a significant increase in the number of young people who have mental health disorders, with 49% stating that this is their main need for support.
- 67% of the young people where referred to the service due to a breakdown in relationship at home.
- 72% of the service users were identified as NEET (not in employment, education or training) when accessing the project. 52% of the service users engaged with employment, education or training while receiving a service from GISDA.

➤ **The strategic and cooperative aspect of Housing Support**

- The service has achieved successful outcomes in line with the requirements of the Supporting People program.
- The service achieved results that are preventative and represent value for money.
- The service contributes to the overall aims of the Local Authority and the Welsh Government.
- GISDA has been successful in achieving its objectives with many positive themes outlined.
- Very proactive in-service user involvement with excellent examples of formal and informal consultation.
- Positive feedback received from service users and stakeholders.



Our Head of Services was invited to be a part of the North Wales Regional Collaborative Committee which has representatives from providers / organisations / local authorities across the region. As part of this committee it gives members the opportunity to share any updates, receive any new information about the project and also an important forum to pass on our feedback to the Welsh Government. It is important that GISDA are part of such committees so the charity has a voice in discussions about the future of the Supporting People project regionally and nationally.

GISDA is a member of Cymorth Cymru, an overarching body for providers of homelessness services and those providing housing and social care support in Wales. They act as the voice of the sector, influencing the development and implementation of policies, legislation and practice that affect our service here at GISDA. Members of staff and also service users have attended a number of events throughout the year which has been a great forum for sharing feedback, good practice and opportunities available to the charity.

As one of a number of national charities, GISDA is part of the 'End Youth Homelessness Cymru' organisation which is a Wales-wide campaign to tackle youth homelessness. The work is led by the charity Llamau. It provides a national platform for raising awareness, sharing experiences and a strong voice for lobbying the Welsh Government on youth homelessness issues.

#### Stakeholder and other Partners

- Grwp Cynefin
- Adra
- Gwynedd Council Homeless Prevention Team
- North Wales Police
- Gwynedd Council Social Services
- Probation and Youth Services
- CAMHS
- Community Wellbeing Project
- Job Centre
- Shelter Cymru
- Debt Advisor
- Cais
- Food Banks
- Llandrillo Menai College



### ➤ GISDA Moving On Team

GISDA'S Symud Ymlaen team was set up to try and respond to the need for alternative education providers while engaging with young people who found it hard to cope with main provision education. GISDA has always provided a variety of education opportunities and creative and leisure experiences to engage young people on their journey towards living independently. The symud ymlaen team is an attempt to formalise this journey and create a structure that is clear for young people and commissioners of the wide range of support and services within GISDA.

### ➤ Opportunities Academi

The project was funded by WCVA voluntary services crisis fund and active inclusion fund. A project offering therapeutic support to young people to create a tailored pathway to move from support to employment opportunities, volunteering, training or education. The six month pilot project was very successful and we are pleased to receive funding to continue the project from the Active Inclusion Fund until June 2022. Despite the additional lock-in periods and the challenges faced by staff and young people project outputs very successful:

- 190 face-to-face calls into the academy.
- 44 young people have received support
- 72 sessions at the Academy to build confidence, develop skills, participate and improve well-being!
  - 14 creative sessions:
  - environmental sessions
  - 12 cooking sessions
  - 10 awareness raising sessions
  - 11 employability sessions
  - 19 training sessions
- 37 training or accreditation modules completed

#### **Quotes from service users:**

*"Covid had affected my mental health so having somewhere to go where I feel safe and having something to do has helped. It's somewhere to be creative, which motivates me "*

*"Having somewhere to showcase my art / express myself creatively has really boosted my confidence and motivation and helped me get back to art and re-love it"*



### ➤ **Kickstart**

A scheme developed by the Government for providing worthwhile jobs to unemployed 16 to 25 year olds. GISDA applied to be a "gateway" for employer representation while also ensuring that young people were treated fairly. GISDA has represented 24 employers with over 70 roles. We have developed a package of support that we offer employers to provide the employability and training support while also generating income for the expansion of the Academy project. The scheme works very well with the academy to create supportive work opportunities to move the young people forward.

### ➤ **Caffi Creu**

GISDA was successful in a joint grant with Gwynedd's communities and Gwynedd Council receiving a pot of money from the Green Recovery Circular Economy Fund. The grant was intended to establish community repair and reuse initiatives and raise awareness of environmental issues. CAFFI CREU was born with an important element:

1. Teach young people to create their own products and develop their own businesses.
2. To give young people the opportunity to reuse and recycle.
3. Encourage collaboration and encourage volunteering within the community.
4. Learn and educate young people about environmental issues.

Over the past few months the project has:

- Carried out a climate change consultation with a group of young people
- Held a weekly gardening and growing food activity at our hostel.
- Seed packs: people calling in for a seed pack to try growing their own food
- Held an upcycling competition on social media to try and engage with the community.
- Been able to support local artists by commissioning 10 artists to create a video for us on a variety of topics including food growing, upcycling, environmental art, creating beauty products, repairing equipment and more.
- Over 100 posts to raise awareness on our social media of climate change, quotes, sharing of local businesses, facts and more!



### ➤ **'Model Fi' Therapeutic Model**

GISDA Cyf has adopted a psychological model of service delivery for years and back in 2015 we developed it in a unique therapeutic framework called 'Model Fi' to include elements of moving on to work in an atmosphere of understanding and support. The company's staff have continued to ensure that they work consistently in a therapeutic way and other elements have been successful in particular training that the company has invested significantly in over the years for courses that ensure individuals' understanding of psychological perspective. Another successful part is that staff have space to reflect on their work under the supervision of a very experienced psychologist. Staff appreciate this time and it is an opportunity for them to get each other's support in a safe and neutral space.

We are keen to develop this method of working further and ensure consistency especially as new members of staff join the company. This will be given priority during 2021-2022 to ensure that each member of staff adopts the principles in their everyday work in accordance with GISDA's values.

### ➤ **Welsh Government's Prevention of Homelessness Plan**

The homeless prevention project is financed by the Welsh Government. During the year the staff member supported 37 young people and 82% were prevented from being made homeless. This was achieved through supporting them keep their tenancy, find new tenancies, deliver mediation sessions with families which has enabled some of the service users to return to the family home. The homeless prevention officer has also referred some of the young people to other services which is more appropriate to meet their needs. The member of staff has also worked closely with Gwynedd Council's homeless prevention team, where they have been able to prevent a number of young people from being homeless through working collaboratively and sharing resources. A number of mediation sessions have been conducted with the young people and their families to prevent them leaving the family home and end up homeless. We were also successful in challenging exit notices from landlords, which also helped to avoid homelessness. Helping and supporting young parents to find a home was also a big part of the job.





### ➤ **Agreement with Social Services (Young Care Leavers)**

This service is funded by Gwynedd Council Social Services.

The GISDA Cyf's Care Leavers Service supports young people who have been through the care system. Like other GISDA Cyf services we follow the therapeutic model ('Model Fi') when working with and supporting the young people.

Our Young Care Leavers service employs a full time senior therapeutic personal advisor along with a full time therapeutic personal advisor and a part-time education and employment support worker.

This service offers support to individuals aged between 16 and 25. The service and staff are committed to:

- supporting individuals,
- supporting young people who are living in a care placement,
- ensuring that they offer advice and guidance which enables all young people to prepare and gain skills in transitioning to adulthood and independence
- assisting and supporting the young people to complete their 'Pathway Plan' which considers and focuses on different areas of the young peoples' lives
- giving an opportunity to set goals and targets which support the young people to achieve and reach their aspirations.

Pathway Plans look at areas such as: Accommodation, Education and Training, Health, Family and social relationships and their rights. The team pride themselves on ensuring the young person remains at the centre of the work the team carries out.

We hope to continue building on this provision and to improve the outputs and statistics relating to young people in care.

124 young people have received this service from us over the last year, an increase of 53% from the previous year

We own two houses in Caernarfon and we have a service level agreement on both houses with Gwynedd Council Social Services

### ➤ **GISDA Cyf's LGBT Youth Project**

In the last year we have been successful in receiving funding from the Community Lottery Fund to be able to expand our LGBT provision and service. The LGBT Youth Club for young people established in 2017 has proved extremely popular and successful and now has over 80 young people in the club.



Historically the club has been quite poor financially and from resources, but this Lottery funding has enabled us to re-launch and formalize systems to run a LGBT project for young people across Gwynedd. They have two paid staff leading the project led by members and volunteers. The priorities for this project over the next two years will be;

- Providing safe, safe and comfortable space for LGBT young people to attend.
- Open LGBT youth clubs in Pwllheli and Blaenau Ffestiniog.
- Offer a drop in service to individuals from the LGBT community.
- Develop and collaborate with organizations across Gwynedd.
- A platform to offer support to parents of children and young people so that they can support each other if they find it difficult to accept their child's sexuality
- Organize a schedule of activities / workshops and events for the young people.
- Create new links with similar provision around Wales.
- Providing LGBT awareness raising training to schools / colleges and institutions.
- Started a regional forum for LGBT organizations.
- Nurturing Young Mentors

It has been a challenging time to set up a new project during the period of COVID restrictions, but the staff members have put in place procedures, policies and plans to be able to offer a great service to LGBT young people in Gwynedd.

➤ **'Caffi GISDA'- Cafe to provide training for young people**

It has been an extremely challenging year for GISDA's Café. We had to close for months because of Government restrictions and rules to keep everyone safe from the Covid virus. It's been an uncertain time for us as a business but also for staff who were employed and for volunteers who used to come for work experiences. We did our best by keeping in touch with everyone and making sure everyone got full wages for as long as possible. We received a business grant from the Government and this eased the financial burden slightly. We opened up at times and trialled the option for people to take food out with them but it wasn't easy. In the middle of covid we received a grant in conjunction with Gwynedd council to rebuild our building and rebuild a new café. We made the decision at the beginning of 2021 that it was not viable for us to reopen the café until refurbishment was complete. This resulted in the dismissal of 3 members of staff. During 2021 our Head of Business will be looking at a new model and planning to reopen the new-look café..



➤ **Rhieni Ifanc (Young Parents)**

We had received three years funding from Children In Need to employ two support workers to work with young parents under the age of 18 that came to an end in October. The staff carried out amazing work promoting the rights of young parents, empowering them to feel confident and assisting with various issues. A number of case studies have proven the value and success of the project and the funders are extremely happy with how the project continues to support young parents. The staff held group and 1: 1 sessions and worked closely with colleges and health visitors when necessary. Staff also completed various grant applications to help the young people attend college or get help with travel or childcare costs. Resources were limited within the project but the difference the staff made without extra resources is incredible. GISDA Cyf has been supporting young parents for many years and has run several successful projects. We believe that all young parents should have the opportunity to be a young person as well as being a parent and to access all the opportunities available. One of our priorities next year will be researching new funding to enable us to continue with this service long term

➤ **ICAN**

We are proud to have been commissioned by Betsi Cadwaladr to provide support to young people suffering from low level mental health disorders in the Pwllheli and Caernarfon area. This is the first Ican hub of its kind offering specialist support to young people aged 16-25. The project is currently a pilot until December 21 and we are in the early stages. 2 members of staff are working on the project to offer this support along with a team of volunteers. The project offers 1: 1 well-being calls and talks, enabling us to refer young people on to specialist services, running workshops to promote young people's wellbeing and mental health and a drop-in service from the hubs.

➤ **Empyre Erasmus**

This project began in September 2019. It will run for two and a half years. Empyre is an exciting project funded by the European social fund through the famous Erasmus + program. GISDA is one of 8 partners from 4 Countries across Europe. A University from each Country works in partnership with a youth 3rd sector organisation from each Country (Poland, Wales, Finland and Austria) with the aim studying and learning about different youth practices across Europe. Towards the end, the



aim is to evaluate the different practices and choose the project that gives young people the best outcomes. Despite lockdown we have been working with the countries to develop online modules for future workers. It is exciting work and every meeting is a privilege to attend as we learn so much and are able to share experiences with others. The project has been extended to 2022 as everybody is crossing their fingers that we will be able to launch the project together next year!.

## 7.0 Financial Review

We managed to finish the financial year having avoided the budgeted deficit. Time was spent preparing a comprehensive Business Plan for 2020-2021 and Board Members worked closely with the Management Team on this. We successfully introduced new electronic purchasing systems and installed a new chart of accounts. We have our own assets and office space which bring benefits and challenges. We hope to spend more time measuring their value and calculating their running costs to ensure we can budget for longer than a year from now. We have started looking at a joint feasibility scheme with Gwynedd Council to create a joint project on the former Natwest site and our current office. Unfortunately the period of the virus came through constructive discussions but we hope to be able to recapture this during the year. Our dream is to create a young people's well-being and opportunities center that will include accommodation for young people.

### Reserves

The Management Board has reviewed the needs of the charity regarding how much money should be kept in reserve considering the risks they face. The Board has adopted a policy stating that enough should be kept to be able to run the company for four months if the company should come to an end. The trustees review the fund twice a year in the Management Board meetings. The Treasurer and the Head of Finance take into consideration the income and the expenditure of the previous year and then present their recommendations about what should be in reserves. Any decisions on budgets takes into consideration the needs of the reserves fund. Sustaining this fund is required in order to enable the security that promotes external organisations to invest which creates sustainability to GISDA Cyf. It's not possible to depend on this fund in any way because it's a fund for one situation only – which is to permit the company to continue for a short period of time in order to bring the company and all its activities to an end. The fund will also permit the company to continue to reach its financial obligations for four months. The present level of reserves for the Charity at the end of March 2021 is £227,524

The Charity's accounts are audited by Registered Auditors. The accounts are audited according to the requirements set by the Charities and Companies Legislations, and give a compact and clear report on the Charity's activities financial situation. An annual report, distributed on request, is published after being approved in the Annual General Meeting. A new tender is in place for 2018-2021 selected by the board following a fair and open process.

## **8.0 Policies**

GISDA Cyf has a suite of policies covering the range of services, projects and business the company operates which is added to as and when required. Policies that were reviewed and updated during 2020-2021 include Safeguarding Policy, Welsh Language Plan, Staff Handbook and Board Handbook.

## **9.0 Human Resources and Administration**

We continue to review and develop GISDA Cyf's Human Resource arrangements under the supervision of the Board's staffing, governance and business sub-panel which includes 3 Board Members. We continue to use Richard Hall solicitors for employment law advice and to offer support on individual cases as and when required and we intend to continue with this service next year.

During such a difficult year we have placed great emphasis on staff safety and wellbeing and ensuring that each member of received the support they needed to enable them to do their job for the benefit of our service users.

All GISDA Cyf's policies and procedure conform with the ISO 9001:2015 quality benchmark and in January 2021 GISDA's ISO accreditation was renewed following an external review.

## **10.0 Performance Indicators**

We report on performance indicators regularly and GISDA Cyf's Services and Projects Sub-panel meets every two months to scrutinize figures and statistics. These indicators are used for our own purposes to measure quality and monitor the development of our services and the report is also sent to our commissioners.

The main purpose of the indicators is to analyse and identify patterns to enable us to plan appropriate services within appropriate areas according to need. We have invested in the InFORM system which collects data by permission from the young person to ensure that we are able to design a better service based on need.

On a more personal level for the young person we have a 'STAR' monitoring system which is designed to respond to the needs and measure the success and development of a young person whilst receiving services from GISDA Cyf. This is also a useful tool for thinking about the result first and setting smaller targets in order to meet them.

### **11.0 Marketing and Promotion**

We strongly believe that it is extremely important to promote the good work that we do as well as raising awareness of the main factors affecting young people. Below we list some of the methods and mediums we used during the year:

- Articles and stories in the press.
- TV and radio interviews.
- Raising awareness sessions in schools.
- Raising awareness sessions for agencies eg Social Services, Health Visitors, local chapels etc.
- Website.
- Networking and collaborating with other agencies.
- Social Media Facebook, Twitter and Instagram.
- Stalls in various local events.

### **12.0 Future Planning**

As noted above, it has been a very different year for us like everyone else. We believe we have had a reasonably successful year in terms of the additional services started and also in the way we adapted to continue to provide care and support to Gwynedd's homeless vulnerable young people. Our main strategic development during the year will be the continued development and refurbishment of our main offices on the Maes in Caernarfon. As already noted the work has started and will continue during the Summer and Winter of 2021. We hope to have a worthwhile space for young people by 2022 and be able to provide a first class service. We have a young people's board and their voice is important as we develop our services. We would like to strengthen during the year ensuring that we plan jointly with them and enable them to influence future plans.

In terms of the impact of the pandemic on young people, there are two things that we would like to lobby for during the year. The demand to improve mental health services for young people is increasing and we have already started a new project to address this. We will closely monitor this project and look at

patterns to see which area is most in demand, what kind of needs arise to see how we can develop our provision to tailor for the young people. The second obvious issue is the significant increase in house prices in Gwynedd. There are not many private rental houses available and when they come up they are not affordable and are out of the reach of our young people. This has affected us as there are fewer moves from social accommodation to private property than to buying a first home. Between that and the fact that there are not enough bespoke properties available especially 1 bedroom flats young people tend to stay with GISDA for longer and longer than they need to. This means that our waiting lists continue to rise and we have no accommodation for them as we are unable to move young people on to permanent accommodation. We will continue to work with the local Housing Associations, the Homelessness Department and the Gwynedd housing options team to ensure that everyone understood the demand from the perspective of young people.

It is usually important that we prioritize on the basis of need and adapt as we go along. We will also start looking at our long-term strategy as our current Strategy expires in 2023. We have a strong management team working together on different elements and our governance structures in terms of our Management Board and its groups are well established and so we are well placed to prepare and develop for the future.

We will continue to work in partnership with others during the year, develop new partnerships and try to strengthen our relationship with the local Housing Associations. We must continue to maintain our close relationship with the Local Authority and strengthen any partnership with Social Services, housing, education, youth services and economy. We have developed a good relationship with the Department for Work and Pensions and Betsi Cadwaladr Health Board during the year, yet we hope to continue to work together and deliver services on their behalf. The role of the third sector is becoming more prominent in relation to young people and so we hope to be well placed to deliver on behalf of the commissioning bodies should further opportunities arise in 2021-2022

### **13.0 Management Personnel Staff Wage Policy**

The Board Members understand that the board of directors are also the charity's trustees and responsible for governing the charity while the Senior Management Team is responsible for applying, running and managing the charity on a day to day basis. The trustees gave their time voluntarily and gained no acknowledgment over the year.

The Management Team's wages are revised yearly as part of the charity's staff annual review. The Chair and the Vice-Chair review the Chief Executive's performance yearly in compliance with the company's policies.

#### **14.0 Relationship with other agencies**

The charity is led by local and national policies on matters such as Housing, Child Protection, and Children's Services etc, as long as this is complementary to the charity's main objectives.

The company is registered with the Welsh Council for Voluntary Action, which is an umbrella agency for the Voluntary Sector in Wales, together with Mantell Gwynedd that represents and campaigns for the Voluntary Sector on a county level. They offer support, training opportunities and information and also campaign for increased resources in the sector.

The company is a member of several agencies that offer current information on social policy and changes in legislation e.g. Cymorth Cymru, Homeless Link, Children in Wales.

The company is represented on several of the Local Authority Partnerships, which ensures that the service is compatible and compliant with the needs and changes in the relevant legislation.

The Chief Executive undertakes these additional duties by virtue of her post:

- Member of Arloesi Gwynedd Wledig (a part of Menter Môn)
- Represent the 3<sup>rd</sup> sector in the '3<sup>rd</sup> sector and council together' group arranged by Gwynedd Council.
- Member of Improvement of North Wales Wellbeing and Social Service Cooperative Board

It is important to network and collaborate in these forums as it contributes towards developing GISDA Cyf directly and indirectly.

#### **15.0 Responsibilities of the Management Board in Relation to the Financial Statement**

The requirements of the Companies Act compel the Management Board to prepare financial reports for each financial year thus giving a true and fair view of the charitable company. In preparing the financial report, the Board of Management follows best value and:

- selects suitable accounting policies and implements them consistently; and
- makes judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the Charity will continue in business.



The Management Board is responsible for keeping suitable accounting that states with reasonable accuracy, at any given time, the financial position of the charitable company and ensures that the financial reports comply with the Companies Act 2006. The Management Board is also responsible for protecting the assets of the charitable company and therefore takes the appropriate steps to prevent and detect fraud and other inconsistencies.

### **16.0 Members of the Management Board**

The Members of the Management Board for this current year are noted on page 1. They are directors under Companies Legislation and trustees under Charitable Legislation. In agreement with the Companies Act, as directors of the company, we state that:

- As far as we know, there is no information for the relevant audit that we are not aware of.
- As directors of the company we have taken all the necessary steps to ensure that we and the auditors of the charity are aware of all relevant audit information.

### **Auditors**

W.J.Matthews & Son were re-appointed as auditors of the charitable company during the year and they have indicated their willingness to continue to do so.

By order of the Board on the 26.07.2021 and signed on its behalf by

.....Mr J Ron Williams (Chairman)

## Independent Auditor's Report to the Members of GISDA Cyfyngedig

### Opinion

We have audited the financial statements of GISDA Cyfyngedig for the year ended 31<sup>st</sup> March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31<sup>st</sup> March 2021 and of its incoming resources and application of resources including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our

knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and the returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise noncompliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including legislation such as the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and noncompliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.



As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit, we also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

David Chidley (Senior Statutory Auditor)  
For and on behalf of  
W. J. Matthews & Son  
Statutory Auditor and  
Chartered Accountants  
11-15 Bridge Street  
Caernarfon

Dated:

## GISDA CYFYNGEDIG

### Statement of Financial Activities (including income and expenditure account) for the year ended 31 March 2021

	Notes	Unrestricted Fund £	Restricted Fund £	2021 £	2020 £
<b>Income</b>					
<i>Voluntary Income</i>					
Grants and Donations	3	15,325	5,000	20,325	8,699
<b>Income from charitable activities</b>					
Grants, rental agreements etc.	4	427,757	1,081,301	1,509,058	1,283,601
Profit on disposal of fixed assets		14,350	-	14,350	-
Bank interest		59	-	59	283
Other income		23,825	-	23,825	21,734
Job Retention Scheme Income		21,669	-	21,669	-
<b>Total Income</b>		<u>£502,985</u>	<u>£1,086,301</u>	<u>£1,589,286</u>	<u>£1,314,317</u>
<b>Expenditure</b>					
Charitable activities	6	393,583	916,279	1,309,862	1,219,641
<b>Net (expenditure)/ income and - net movement in funds for the year</b>		<u>109,402</u>	<u>170,022</u>	<u>279,424</u>	<u>94,676</u>
Total funds as at 1 April 2020		<u>£397,780</u> =====	<u>£840,272</u> =====	<u>£1,238,052</u> =====	<u>£1,143,376</u> =====
Total funds as at 31 March 2021		<u>£507,182</u> =====	<u>£1,010,294</u> =====	<u>£1,517,476</u> =====	<u>£1,238,052</u> =====

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above. The surplus for the year for Companies Act purposes comprises the net movement in funds and was £279,424, (2020 – £94,676)

## **GISDA CYFYNGEDIG**

**Balance sheet as at 31 March 2021  
(Company number: 2484575)**

		<b>2021</b>	<b>2020</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>			
Tangible fixed assets used by the charity	<b>11</b>	1,009,658	995,467
<b>Current Assets</b>			
Stock		-	324
Debtors	<b>12</b>	106,200	84,975
Cash at bank		691,032	411,646
		<u>797,232</u>	<u>496,945</u>
<b>Creditors:</b> <i>amount falling due Within one year</i>	<b>13</b>	(156,629)	(115,090)
<b>Net current assets</b>		<u>640,603</u>	<u>381,855</u>
<b>Total assets less current liabilities</b>		<u>1,650,261</u>	<u>1,377,322</u>
<b>Creditors:</b> <i>amount falling due After more than one year</i>	<b>14</b>	(132,785)	(139,270)
<b>Net Assets</b>		<u>£1,517,476</u> =====	<u>£1,238,052</u> =====
<b>Income Funds</b>			
Restricted Funds	<b>17</b>	1,010,294	840,272
Unrestricted Funds	<b>16</b>	507,182	397,780
		<u>£1,517,476</u> =====	<u>£1,238,052</u> =====

On behalf of the Board.....(Director)  
Mr J Ron Williams

Dated: 26 July 2021

The notes on pages 32 to 41 form part of these financial statements.

## GISDA CYFYNGEDIG

### Statement of Cash Flows for the year ended 31 March 2021

	Note	2021	2020
		£	£
<b>Cash used in operating activities</b>	<b>20</b>	293,974	162,038
		<hr/>	<hr/>
<b>Cash flows from investing activities</b>			
Interest received		59	283
Fixed assets purchased	<b>11</b>	(18,021)	(5,313)
Proceeds on disposal of fixed assets		14,350	-
		<hr/>	<hr/>
<b>Cash used in investing activities</b>		<b>(3,612)</b>	<b>(5,030)</b>
		<hr/>	<hr/>
<b>Cash flows from financing activities</b>			
Mortgage funds received		-	-
Repayments of mortgage		(10,976)	(9,379)
		<hr/>	<hr/>
<b>Cash used in financing activities</b>		<b>(10,976)</b>	<b>(9,379)</b>
		<hr/>	<hr/>
<b>Increase in cash and cash equivalents in the year</b>		<b>279,386</b>	<b>147,629</b>
Cash and cash equivalents at 1 April 2020		411,646	264,017
		<hr/>	<hr/>
<b>Cash and cash equivalents at 31 March 2021</b>		<b>£691,032</b>	<b>£411,646</b>
		<hr/>	<hr/>





## **GISDA CYFYNGEDIG**

### **Notes to the financial statements for the year ended 31 March 2021**

#### **1. Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **a. Basis of preparation**

The financial statements have been prepared in accordance with 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 (FRS102) (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

GISDA Cyfyngedig meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note.

The trustees consider that there are no significant uncertainties in respect of the charitable company's ability to continue as a going concern.

##### **b. Income recognition policies**

Incoming resources are included in the statement of financial activities when the charity is entitled to the income, any performance conditions attached to the items of income have been met or are fully within the control of the charity, there is sufficient certainty that receipt of the income is considered probable and the income can be measured reliably. Income is deferred if the performance related conditions have not been met or if the income is earmarked for future periods.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Income is deferred where the conditions for entitlement to the income have not been met or where the income has been given specifically for a future period.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

##### **c. Fund accounting**

Unrestricted funds are available for use by the trustees to promote the general objects of the charity at the discretion of the trustees. Designated funds are unrestricted funds of the charity that have been set aside by the trustees at their discretion for specific future purposes or projects. Restricted funds are funds that 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 a particular restricted purpose.

##### **d. Expenditure**

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.

Resources expended are included in the Statement of Financial Activities on an accruals basis.

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 and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **e. Support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include costs of administration, finance, personnel, payroll and governance costs which supports the charitable programmes. The bases on which support costs have been allocated are set out in Note 7.

## GISDA CYFYNGEDIG

### Notes to the financial statements for the year ended 31 March 2021

**f. Operating leases**

The charity classifies the renting of properties as operating leases; the title to the properties reside with the lessor and the economic life of the properties is far in excess of the term of the leases.

**g. Fixed Assets**

Individual fixed assets that cost over £1,000 are capitalised and included at cost including any incidental cost of acquisition. Tangible fixed assets are shown at cost less depreciation. The fixed assets are depreciated in order to write off the cost of the assets over the period of their estimated lives as follows:

Office equipment	20-33%
House furniture	20%
Improvements	25%
Motor vehicles	20%

**h. Stock**

Stock is included at the lower of cost and net realisable value.

**i. Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

**j. Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**k. Creditors and provisions**

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

**l. Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as a basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**m. Pension**

The company contributes to pension schemes where the contribution has been defined.

## 2. Legal status of the Charity

The company is limited by guarantee. If upon the winding up of the company, there remains after the satisfaction of all debts and liabilities, any property whatsoever the same shall not be paid to or distributed among the members of the company, but shall be given to some other charitable institution having similar objects to the company. As members will not receive any surplus from the company, a Reconciliation of Members' Funds is not required.

## GISDA CYFYNGEDIG

### Notes to the financial statements for the year ended 31 March 2021

	Unrestricted	Restricted	Total	Total
	£	£	2021	2020
	£	£	£	£
<b>3. Voluntary income</b>				
Weston Charity Donation	-	5,000	5,000	3,000
Other donations	15,325	-	15,325	5,699
	<u>£15,325</u>	<u>£5,000</u>	<u>£20,325</u>	<u>£8,699</u>
<b>4. Income from Charitable Activities</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Rent	285,028	-	285,028	288,983
SPPG Grant	-	614,643	614,643	614,643
National Assembly Grant	-	27,318	27,318	24,835
Volunteering Grant Wales	-	-	-	19,849
Grant Cist – Volunteering Project	-	-	-	7,504
Gwynedd Council Grant	-	90,978	90,978	90,978
BBC/Gwynedd Council Young Parents	-	14,934	14,934	22,098
Erasmus Grant	-	10,602	10,602	7,575
Gwynedd Council Grant	-	31,555	31,555	53,605
LGBT Project Grants	-	31,808	31,808	6,427
Nationwide Building Society Grant	-	-	-	11,364
Mantell Gwynedd Grant	-	1,000	1,000	4,750
Carn Grant	-	-	-	740
Te a Cofi/ Fan Sgram Income	21,460	-	21,460	82,098
Room Hire Income	4,429	-	4,429	14,939
Rent Gisda Houses	22,840	-	22,840	23,296
Young People's Personal Grants	-	3,100	3,100	8,761
Sportslot Grant	-	-	-	956
Grwp Cynefin	-	-	-	200
Caffi Creu	-	3,711	3,711	-
Screwfix Grant	-	5,000	5,000	-
Community Fund Wales	-	15,000	15,000	-
Art Council Wales	-	9,000	9,000	-
Lottery Grant – Staff Well-being	-	10,000	10,000	-
Betsi Cadwalader Health and Well-being grant	-	10,000	10,000	-
Gwynedd Council – Covid Grants	82,000	-	82,000	-
ICAN Prosiect	-	14,614	14,614	-
Young People's Community Lottery	-	3,958	3,958	-
Opportunity Academy Grants	-	66,289	66,289	-
Moondance Grants	-	71,600	71,600	-
Economic Resilience Fund	12,000	-	12,000	-
Kickstart	-	12,491	12,491	-
Therapeutic Framework	-	33,700	33,700	-
	<u>£427,757</u>	<u>£1,081,301</u>	<u>£1,509,058</u>	<u>£1,283,601</u>

## 5. Deferred income

	Deferred 2020	Received 2021	Deferred 2021	Recognised 2021
Weston Charity Donation	5,000	-	-	5,000
Young People's Personal Grants	650	6,730	4,280	3,100
Lottery	7,200	-	3,242	3,958
BBC - Gwynedd Council Young Parents	3,959	10,975	-	14,934
Erasmus	2,165	9,866	1,429	10,602
LGBT Projects	8,932	22,876	-	31,808
Cymorth Llaw	3,672	-	-	3,672
Housing Support Gwynedd Council	-	3,000	3,000	-
Caffi Creu	-	20,286	16,576	-
Opportunity Academy Grants	-	73,612	7,323	66,289
ICAN Projects	-	17,553	2,939	14,614

## 6. Total resources used

	Accommodation & Support Projects	Support and Development Projects	Other Project	Total 2021	Total 2020
	£	£	£	£	£
Staff costs	207,813	532,095	12,190	752,098	651,683
Premises expenses	190,394	23,950	18,848	233,192	193,256
Maintenance and renewals	9,484	11,978	1,496	22,958	22,062
Cafe	-	7,760	22	7,782	36,959
Travel and subsistence	1,635	9,775	176	11,586	35,457
Training	-	6,723	-	6,723	8,524
Activities	276	8,196	691	9,163	10,134
Young persons' expenses	385	14,327	-	14,712	11,462
Professional fees	-	3,313	-	3,313	3,783
Office and telephone expenses	2,824	27,736	1,971	32,531	27,992
Advertising and marketing	-	6,631	-	6,631	5,854
Depreciation	-	3,829	-	3,829	596
Other	2,623	412	-	3,035	4,760
Bad debts	(1,519)	-	-	(1,519)	1,687
Governance costs	12,290	19,499	1,050	32,839	20,532
Support costs	63,989	101,528	5,472	170,989	184,900
	£490,194	£777,752	£41,916	£1,309,862	£1,219,641

Expenditure on charitable activities in the year was £1,309,862, (2020 - £1,219,641). Of this expenditure £393,583 (2020 -£422,605) was unrestricted and £916,279, (2020 - £797,036) was restricted.

## GISDA CYFYNGEDIG

### Notes to the financial statements for the year ended 31 March 2021

#### 7. Analysis of governance and support costs

Initially, the charitable Company identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charitable activities undertaken in the year. The allocation of expenses between the various charitable activities is based on amounts agreed as part of the funding profiles in the grant agreements.

	General Support	Governance	Total 2021	Total 2020
	£	£	£	£
Central staff costs	103,795	27,510	131,305	119,054
Office and telephone expenses	20,345	-	20,345	25,259
Premises expenses	27,054	-	27,054	25,078
Maintenance and renewals	30	-	30	558
Travel and subsistence	491	-	491	2,000
Training	4,311	-	4,311	772
Activities	135	-	135	-
Advertising and publicity	1,610	-	1,610	1,180
Professional fees	8,142	-	8,142	18,094
Audit and accountancy	-	5,330	5,330	4,448
Annual general Meeting	-	-	-	238
Bank interest and charges	4,492	-	4,492	6,204
Other	584	-	584	2,547
	<u>£170,989</u>	<u>£32,840</u>	<u>£203,829</u>	<u>£205,432</u>

## GISDA CYFYNGEDIG

### Notes to the financial statements for the year ended 31 March 2021

#### 8. Net Expenditure for the Year

This is stated after charging	2021	2020
	£	£
Rent	148,323	144,360
Depreciation	3,829	596
Auditor's remuneration	2,900	2,890
Auditor - other services	2,340	1,558
	<hr/>	<hr/>

#### 9. Staff Costs and trustee remuneration and expenses

	2021	2020
	£	£
Salaries	796,817	693,296
National insurance	57,739	49,606
Pension costs	28,847	27,835
	<hr/>	<hr/>
	£883,403	£770,737

No employee received emoluments of more than £60,000. Pension expenses are allocated to the various activities in the same percentage as the related salary.

No Trustee received any remuneration or expenses during the year (2020 – NIL)

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year. (2020 – NIL).

The key management personnel comprise the Trustees and the management team. The consideration to key management personnel amounted to £159,229 (2020 - £115,185)

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2021	2020
	Number	Number
Chief Executive	1	1
Accommodation and support projects	20	21
Support and development projects	20	14
Administration	5	7
	<hr/>	<hr/>
	46	43

Pension payments are made to a scheme with defined contributions. There were no prepaid pension contributions at the year-end (2020 – nil).

## GISDA CYFYNGEDIG

### Notes to the financial statements for the year ended 31 March 2021

#### 10. Taxation

As a charity, GISDA Cyfyngedig is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Capital Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

#### 11. Tangible fixed assets

	<i>Buildings and Improvements</i>	<i>Office Equipment</i>	<i>House Furniture</i>	<i>Motor Vehicles</i>	<i>Total</i>
	£	£	£	£	£
<b>Cost/Valuation</b>					
At 1 April 2020	1,096,350	150,529	105,276	42,900	1,395,055
Additions	-	10,021	-	8,000	18,021
Disposals	-	-	-	(34,400)	(34,400)
At 31 March 2021	1,096,350	160,550	105,276	16,500	1,378,676
<b>Depreciation</b>					
At 1 April 2020	106,922	144,490	105,276	42,900	399,588
Charge for the year	-	3,329	-	500	3,829
Eliminated on disposal	-	-	-	(34,400)	(34,400)
At 31 March 2021	106,922	147,819	105,276	9,000	369,017
<b>Net book value</b>					
At 31 March 2021	£989,428	£12,731	£ -	£7,500	£1,009,659
At 31 March 2020	£989,428	£6,039	£ -	£ -	£995,467

All the fixed assets are used in direct furtherance of the charity's objects.

	2021	2020
	£	£
<b>12. Debtors</b>		
Trade debtors	94,013	62,854
Prepayments	6,015	15,036
Other debtors	6,172	7,085
	£106,200	£84,975

Included in other debtors there is £4,684 due after one year.

	2021	2020
	£	£
<b>13. Creditors: amounts falling due within one year</b>		
Trade creditors	50,748	38,510
Tax and social security	17,421	16,105
Deferred income	38,789	32,243
Accruals	49,671	28,232
	£156,629	£115,090

## GISDA CYFYNGEDIG

### Notes to the financial statements for the year ended 31 March 2021

<b>14. Creditors: amounts falling due after more than one year</b>	<b>2021</b>	<b>2020</b>
	£	£
Mortgage	£132,785	£139,270
	_____	_____

The mortgage is secured on the registered office. A sum of £113,175, (2020 - £117,919) will be repayable after more than five years. The mortgage is repaid in equal instalments which will cease in November 2042. The interest rate on the mortgage is 3.8%.

### 15. Commitments

#### Operating leases

The charity has commitments under operating leases as follows:

	Land and Buildings		Other	
	£	£	£	£
	2021	2020	2021	2020
<b>Lease payments due</b>				
Within one year	157,748	142,143	-	-
Between one and five years	-	6,350	5,434	8,150
Over five years	-	-	-	-
	_____	_____	_____	_____
	£157,748	£148,493	£5,434	£8,150
	=====	=====	=====	=====

### 16. Unrestricted funds

	Balance at	Transfers	Movement in funds		Balance at
	1 April		Incoming	Outgoing	31 March
	2020				2021
	£	£	£	£	£
General fund	397,780	(82,000)	502,985	393,583	425,182
Designated fund	-	82,000	-	-	82,000
	_____	_____	_____	_____	_____
	397,780	-	502,985	393,583	507,182
	_____	_____	_____	_____	_____

	Balance at	Transfers	Movement in funds		Balance at
	1 April		Incoming	Outgoing	31 March
	2019				2019
	£	£	£	£	£
General fund	386,079	-	434,306	422,605	397,780



## GISDA CYFYNGEDIG

### Notes to the financial statements for the year ended 31 March 2021

	Balance at 1 April 2020 £	Transfers £	Movement in funds Incoming £	Outgoing £	Balance at 31 March 2021 £
<b>17. Restricted funds</b>					
Accommodation and support projects	22,515	-	614,643	614,643	22,515
Support and development projects	87,757	-	471,658	301,636	257,779
Building grants and donations	730,000	-	-	-	730,000
	<u>£840,272</u>	<u>£ -</u>	<u>£1,086,301</u>	<u>£916,279</u>	<u>£1,010,294</u>

	Balance at 1 April 2020 £	Transfers £	Movement in funds Incoming £	Outgoing £	Balance at 31 March 2021 £
Accommodation and support projects	-	-	614,643	592,128	22,515
Support and development projects	27,297	-	265,368	204,908	87,757
Building grants and donations	730,000	-	-	-	730,000
	<u>£757,297</u>	<u>£ -</u>	<u>£880,011</u>	<u>£797,036</u>	<u>£840,272</u>

### 18. Analysis of fund balances between net assets

	Tangible Fixed Assets £	Net Current Assets £	Creditors Due Over One Year £	Total £
Limited sources	730,000	280,294	-	1,010,294
Unlimited sources	279,658	360,309	(132,785)	507,182
	<u>£1,009,658</u>	<u>£640,603</u>	<u>(£132,785)</u>	<u>£1,517,476</u>

## GISDA CYFYNGEDIG

### Notes to the financial statements for the year ended 31 March 2021

#### 18. Analysis of fund balances between net assets

GISDA operates a number of projects to promote its objects.

Hostels Project – includes 3 hostels for single homeless people between 16-25 of age.

Floating Support Project – includes units mainly on behalf of individuals who have left the hostels project.

Single Parent Project – includes three housing options for single parents between 16 and 25 years of age.

i. Hostels - 4 dispersed units;

ii. Floating support – 4 units on behalf of individuals who have left the single parent hostels project.

Shared Housing Project – shared housing sublets to single, homeless people in Meirionnydd.

Calling In Scheme, Reaching out and Personal Advisor

Creative Project Scheme – A scheme employing creative workers to work closely with vulnerable young people.

Rhieni Ifanc Ni Project – a project funded by Children In Need to support parents up to 18 years of age in Gwynedd

Caffi GISDA – trading cafe which provides training opportunities and in-work support for young people

LGBT Club – support group held every two weeks for LGBT young people

Maintaining a tenancy project to help young people improve their Independent living skills

Project to support young care leavers

#### 19. Reconciliation of net movement in funds to net cash flow from operating activities

	2021	2020
	£	£
Net movement in funds	279,424	94,676
Interest received	(59)	(283)
Mortgage interest paid	4,492	6,204
Depreciation	3,829	596
Profit on disposal of fixed assets	(14,350)	(-)
(Increase)/ Decrease in stock	324	481
(Increase)/Decrease in debtors	(21,225)	30,013
Increase/ (Decrease) in creditors	41,539	30,351
	-----	-----
<b>Net cash from operating activities</b>	<b>£293,974</b>	<b>£162,038</b>
	=====	=====