

COMPANY REGISTRATION NUMBER: 07483469
CHARITY REGISTRATION NUMBER: 1140962

Welsh Women's Aid
Company Limited by Guarantee
Financial Statements
31 March 2022

WALTER HUNTER & CO LIMITED
Chartered accountants & statutory auditor
24 Bridge Street
Newport
South Wales
NP20 4SF

Welsh Women's Aid

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

| | Page |
|--|-------------|
| Trustees' annual report (incorporating the director's report) | 1 |
| Independent auditor's report to the members | 16 |
| Statement of financial activities (including income and expenditure account) | 22 |
| Statement of financial position | 24 |
| Statement of cash flows | 25 |
| Notes to the financial statements | 26 |

Welsh Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

| | |
|---|--|
| Registered charity name | Welsh Women's Aid |
| Charity registration number | 1140962 |
| Company registration number | 07483469 |
| Principal office and registered office | Pendragon House Caxton Place Cardiff CF23 8XE |

The trustees

| | |
|----------------------------------|------------------------------|
| K Palmer - Chair | |
| H Kell - Deputy Chair/ Treasurer | |
| N Danson | (Appointed 9 March 2022) |
| V M Friis | (Appointed 26 November 2021) |
| A Rodriques | |
| T Sadler-McGrath | (Appointed 9 March 2022) |
| J Wray | (Appointed 26 November 2021) |
| Dr C T Davies | (Resigned 26 November 2021) |

| | |
|----------------|--|
| Auditor | Jonathan Rhodes BSc BFP FCA Chartered accountants & statutory auditor 24 Bridge Street Newport South Wales NP20 4SF |
|----------------|--|

| | |
|----------------|--|
| Bankers | Unity Trust Bank Plc Four Brindleyplace Birmingham B1 2JB |
|----------------|--|

Welsh Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management

Governing document

Welsh Women's Aid is governed by a Memorandum and Articles of Association and was incorporated in January 2011. Welsh Women's Aid was registered as a charity in March 2011.

As a registered charity and a Company Limited by Guarantee, Welsh Women's Aid is required to report annually to both the Charity Commission and Companies House. In the event of the organisation winding up, its members are required to contribute an amount not exceeding £1. Welsh Women's Aid's current governing document was updated in December 2013.

Recruitment and Appointment of Trustees

The Directors of the company are also the charity trustees.

All Trustees are recruited in line with Welsh Women's Aid Trustee Recruitment and Selection Policy and procedural framework. The Board is able to decide how many vacancies there are subject to the maximum of twelve persons and minimum of three persons. At least four Trustees should be recruited from Welsh Women's Aid membership of specialist services.

All Trustees are appointed for the skills and experience that they bring and their ability to assist Welsh Women's Aid in meeting its charitable objects. Candidates for all Trustee positions are interviewed, references are sought, and the recruitment panel recommendations are agreed by the Board. Trustees are confirmed at the AGM.

All terms of office are for a period of 3 years. Trustees who serve a three-year term are eligible for re-appointment for one additional term.

Trustees have the power to co-opt additional board members, who must retire at the next AGM but may stand for re-election as a Trustee. When considering co-opting members, the Board has regard to the requirement for any specialist skills and knowledge, such as fundraising/funding, HR, understanding of domestic abuse and other forms of violence against women, children and young people.

In 2021/22 4 trustees stepped down. A recruitment process will be run in 2022/23 to replace trustees due to come to the end of their tenure and those who have stepped down for other reasons.

Board of Trustees induction and training

All new Trustees are provided with Welsh Women's Aid's Memorandum and Articles, Governance Policy which sets out their roles and responsibilities, a copy of 'The Essential Trustee' provided by the Charity Commission, and are invited to discuss any queries with the Chair.

New members of the Board undergo a comprehensive induction programme to brief them on the work of Welsh Women's Aid, the history of the women's aid movement, their legal obligations as Trustees, the Board's decision making processes, the functioning and structure of services, the business plan and recent financial performance. During induction, new Trustees meet key employees and other Trustees. The Board is encouraged to participate in internal and external training events which will further their skills and knowledge in undertaking their roles. A skills audit is undertaken every two years to ensure that the Board has the right mix of skills and experience and the information to determine whether they need to recruit appropriately skilled external members.

Welsh Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*

Going Concern Assessment

A review of the organisation is undertaken annually in line with ISA (UK) 570 to assess the going concern status of the organisation. The assessment is undertaken as part of the budget setting process for the following year in the light of the forecast financial statements for the current year. The assessment considers key forecasts for income generation, expenditure, planned activities, risk register, cashflow, organisational performance, external factors and contingencies required to secure the future business operations of the organisation. Further consideration has been given to the impact of the Covid-19 pandemic and the possibility of future lockdowns, increase in demand for VAWDASV services, pressures on the sector and changes to legislation or government policy.

Trustees consider that, having reviewed the management assessment, that Welsh Women's Aid can be considered a going concern for the foreseeable future and that suitable risk mitigations and contingencies are in place.

The Board of Trustees meets quarterly and is supported by the Governance Sub-Group, Finance and Fundraising Sub-Group and HR and Employment Sub-Group to assist the decision making process by exploring risks and options in detail and scrutinising the quarterly reports prior to full Board meetings and, where appropriate, making recommendations to the Board. The Governance Sub-Group maintains oversight of the risk management process. Sub-Groups do not have decision making powers; they are a recommending body only.

Internal controls are made more robust by the existence of procedures for the authorisation of all transactions. Procedures are in place to ensure compliance with the Health and Safety of staff, Trustees, volunteers, clients and visitors to the organisation. These controls and procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

A key element in the management of financial risk is the setting of a reserves policy and its regular review by the Board. All significant new initiatives, major commitments and investment projects are subject to formal approval by the Board.

During 2021/22 no new critical strategic risks were identified during the year. Actions to mitigate risks related to the Covid-19 pandemic; implications on specialist services and survivors of abuse of leaving the EU; and the reputational risk from a publicly raised concern by an external party related to a joint campaign lead by an associate organisation in 2020 continued successfully. Activities to mitigate the risks identified due to the Covid-19 pandemic and lockdown restrictions on survivors continued throughout 2021/22 with significant funding secured and service delivery impact monitored. We continue to work with services, key stakeholders and funders to address the increase in demand for access to specialist services which has not reduced since the pandemic.

Welsh Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*

Organisational Structure and Management

The responsibility for the day to day management and delivery of services to meet the charity's objects is delegated to the Chief Executive Officer (CEO) and Senior Management Team (SMT).

The SMT shares the responsibility for reporting to the Board with the CEO, in relation to the management and implementation of the organisation's strategy, its priorities, progress reports on its operational plan, its financial position and risk management procedures. Each member of the SMT is responsible for elements of the Strategic Delivery Plan.

Welsh Women's Aid staff remuneration is aligned to the NJC pay scales based on the evaluation of appointed roles. Application of cost of living pay increases are subject to funding and approval by trustees.

Objectives and activities

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charities aims and objectives and in planning future activities

The Welsh Women's Aid charitable objects are for the benefit of the community:

To promote the relief of distress and suffering experienced by, in particular but not exclusively, any women or her children from differing social groups who have or are experiencing domestic abuse and all other forms of 'violence against women', including the wider social and economic impacts.

Welsh Women's Aid is a national violence against women, domestic abuse and sexual violence (VAWDASV) membership organisation, with over 40 years of experience in campaigning, shaping and influencing policy to be prioritised by government. Welsh Women's Aid represents and supports a federation of local independent charities delivering specialist violence against women, domestic abuse and sexual violence women prevention services in Wales, as part of a UK network of provision. Welsh Women's Aid works to to achieve improvements in national policy and practice for the benefit of members of the women's aid movement and others working in this area, and most importantly, their primary service users: women, children and young people experiencing domestic abuse, sexual violence and other forms of violence against women.

Our 5 Year Strategy 2019-24 which sets out our vision, mission, values and planned activities in more detail is available on our website.

Welsh Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

Our Vision: A world in which women and children live free from domestic abuse, sexual violence and all forms of violence against women, and by doing so achieve independence, freedom and liberation from oppression.

Our Values: We are feminist and value diversity of lived experiences

We promote integrity: We are accountable, and place survivors' voices and their lived experiences central to our work. We encourage respect, transparency and learning from experience, we challenge misuse of power and promote social responsibility in all we do.

We collaborate: We work with survivors, specialist services, other organisations, individuals and communities, to capacity-build services and to evidence and deliver what works in preventing violence against women, domestic abuse and sexual violence.

We empower: We advocate a rights-based approach so that all women and children can achieve their full potential, and we promote services led by and for women/minoritised groups as being vital to meeting needs and to achieving social, economic and political liberation from patriarchy, racism, and other oppressions.

We transform: We are committed to challenging inequalities and discrimination, to combining high-quality services with activism for social change, and building a movement that ends violence against women and girls and liberates women and girls from multiple and intersecting oppressions to benefit everyone.

Objectives and Priorities in 2021/22

Preventing violence against women, domestic abuse and sexual violence from happening in the first place.

We are committed to primary prevention, which involves education to change attitudes and perceptions, to prevent abuse from happening in the first place. It can be targeted universally or at specific groups, such as children or members of a particular community. Prevention work requires a commitment to challenging and changing the social and cultural norms, systems and structures that perpetuate abuse, harms and inequalities. Prevention work also needs to address the fact that violence against women and girls is structural and one of the social mechanisms that forces the subordination of women and girls in society. For this reason, working to further women's and girls' liberation, to challenge and dismantle gendered social norms and expectations, and to dismantle patriarchy and other systems of oppression is a key means of achieving its prevention.

Ensuring provision of quality services for survivors that build on strengths, meet needs and reduce the harmful effects of abuse over time:

We are committed to providing excellent member services and support which helps specialist services deliver quality provision, as centres of excellence in their communities. Effective provision is dependent on identifying as early as possible those who are likely to experience abuse, and to provide high quality resources and support to prevent further abuse and reduce its impact ("secondary prevention"). Effective provision is also dependent on providing longer term support and advocacy to reduce the trauma and harm caused by more prolonged exposure to violence and abuse, which is often cumulative for women and girls ("tertiary prevention").

Creating effective partnerships with survivors, specialist services and others to strengthen our movement to achieve change that lasts.

Welsh Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

We are committed to amplifying the diverse experiences of survivors and to developing and collaborating in partnership in a way that upholds our values and demonstrates mutual respect, transparency, honesty and integrity, which underpins all our work. By focusing on collaboration to improve responses for those who experience multiple discrimination - Black and minoritised women, lesbians, disabled women, migrant women, young people, older women, trans women - we aim to improve access to support and justice for all survivors of abuse.

ENSURING OUR WORK DELIVERS OUR AIMS

All staff and Trustees are active in reviewing progress and achievements on a monthly and quarterly basis, as well as reviewing delivery against strategic objectives on an annual basis.

A robust review process helps Welsh Women's Aid to ensure aims, objectives and activities remain focused on charity objects, in accordance with charity commission guidance. The trustees set a list of key performance indicators against which progress is assessed at a strategic level against the Welsh Women's Aid strategic objectives allowing scrutiny and corrective action to be taken where necessary.

Achievements and performance

REVIEW OF ACTIVITIES AND HOW WE DELIVER PUBLIC BENEFIT

Progress and achievements in 2021/22

The impact of the Covid-19 Pandemic continued to be felt in 2021/22 restricting access to help and support for victims and survivors of violence against women, domestic abuse and sexual violence. The sector has had to adapt to the conditions and find new ways to provide life-saving services.

Welsh Women's Aid had a very challenging but also successful year in 2021/22. As with many organisations our operations continued to be delivered online with all staff working from home. We have redirected resources to increase engagement with government and statutory services, promoted specialist services to survivors and the wider public, produced resources for our members, the wider VAWDASV sector and bystanders and raised awareness of the impact on people subject to gender-based violence.

Throughout the Covid-19 Pandemic increase in demand for VAWDASV services has been evidenced and this demand has not diminished since.

We have successfully extended our influence in Wales, UK and internationally by engaging with local government, Welsh Government, Westminster and the European Union to talk about the importance of addressing violence against women and our approach through the Change that Lasts model. This has influenced changes in policy and the introduction of new legislation including the UK Government Domestic Abuse Act which was enacted in 2021. Our standing as a leading light on violence against women has increased and we have further developed Change that Lasts which provides a holistic approach to responding, supporting and preventing domestic abuse, sexual violence and all forms of violence against women, including response to perpetrators of abuse. We have supported our membership with capacity building support, our roll out of National Quality Service Standards, briefings and other bespoke support and advocacy.

Welsh Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

Fundraising

During 2021/22, Welsh Women's Aid received donations totalling £64,366. Funds were raised from a wide range of supporters including first time donations from people recognising domestic abuse and sexual violence for the first time as a result of the Covid-19 pandemic. Opportunities to engage in fundraising activities were severely curtailed, however, awareness raising and campaigning successfully increased our visibility and sign up to online and payroll giving was maintained.

We successfully secured funding to continue existing service delivery, roll out our training and Change that Lasts approach.

Through the action of our capacity-building programme and by working in collaboration with our members, we were able to fundraise a total of £815,247 from statutory sources, trusts and foundations. This additional funding was made available to our members specialist services so they could continue supporting a predicted minimum of 1,200 survivors and their children. This support has been invaluable during a period where services continue to experience additional pressure due to the pandemic, including increased referrals and service adaptations.

Of note, we were awarded £507,513 from the Tampon Tax Fund for our Sector Strength Cymru project. This funding has been onward granted to nine member services to enable new projects ranging from survivor participation work and community support programmes, through to a new dispersed refuge unit. These projects will be delivered in 2022-23.

Data protection

In 2021/22 we continued our work to maintain the highest standard of data protection and compliance with the GDPR legislation. To that end all staff have received up-to-date GDPR training, we introduced an annual data audit and commissioned an external review of our data protection policy and procedures.

Preventing violence against women, domestic abuse and sexual violence from happening in the first place.

Website and Social Media:

Over the financial year WWA significantly increased our online and social media presence. We saw the most growth on Instagram with a 31% increase on followers in comparison to the previous year. We continued our Let's Talk About.... campaign aimed at younger people and introduced our Instagram Lives with expert subject matter content and information. We continued to promote the Live Fear Free Helpline and highlighted specialist services.

Events:

This year, although events remained disrupted by ongoing COVID-19 restrictions, WWA endeavoured to use online or hybrid events to meet our Delivery Plan. For example, we held a 'Humans Behind the Headlines' Event for student, trainee, and newly qualified journalists and professionals with an interest in trauma-informed storytelling.

Change that Lasts:

Systems Change Model for Prevention, Response and Support for VAWDASV: We have continued to work to deliver the Change That Lasts model with our colleagues in South Wales extending the approach from Cardiff and the Vale of Glamorgan to Western Bay. We received the interim evaluation of the Change that Lasts approach which demonstrated encouraging outcomes for primary prevention in communities and learning opportunities for trusted professionals interested in improving their response to survivors and perpetrators of violence against women.

Welsh Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

This year, we have continued to facilitate the sector informing the development of the Perpetrator strategy and engaged with the DA and Victims Commissioners on this. We have continued biweekly collaborative meetings with stakeholders in England and Wales to develop the response to perpetrators including the Change that Lasts CLEAR early intervention programme.

We continued to work with our organisational and community ambassadors in. In total, we trained 73 Ambassadors and organised 6 meet ups with Ambassadors despite the ongoing COVID-19 restrictions. In total, the Ask Me Ambassadors signposted 339 survivors to services.

WWA delivered our Inclusion Project, recruiting three community engagement officers to engage with the Trans, Deaf, and Black and Minoritized Ethnic communities to review the Ask Me training materials and ensure they are relevant to the lived experiences of these communities.

Influencing the National Agenda:

In the last year, we have continued raising our profile and the profile of Welsh survivors both in Westminster and in the Senedd. The continuation of online working allowed us to attend more meetings than was possible prior to the pandemic. As in previous years, we have engaged with organisations such as the Home Office, the Ministry of Justice, and Police services in Wales and across the UK.

We continue to work with colleagues from across devolved and non-devolved public and specialist sectors to plan and implement an effective post-COVID-19 response and joined national partners to shape the development of the Welsh Government's new VAWDASV Strategy, consultation on which ended in February 2022, and the new UK VAWG strategy, published in July 2021.

Welsh Women's Aid worked in close partnership with UK-wide VAWDASV organisations this year, attending fortnightly meetings with the Domestic Abuse Commissioner (designate) Nicole Jacobs to provide data and feedback on the needs of survivors on Wales; the call write-ups are shared with all government departments.

We collaborated with sister organisations in England to respond to the introduction of the Domestic Abuse Act. We represent the VAWDASV Sector in Wales to advise non-devolved agencies in the Criminal Justice System (police, CPS and Courts) and devolved agencies in Wales to improve their practice and response to VAWDASV. We continue to work alongside EVAW, Rape Crisis and Imkaan as well as Women's Aid Federations to build capacity of the specialist sector to respond to increased demand and awareness.

Welsh Women's Aid has continued to support the Welsh Government VAWDASV communications meetings and provide feedback on the latest campaign concepts.

We have worked closely with the Welsh Government strategic VAWDASV Team to advise on the government's response and approach to Covid-19 during lockdown, supported the development of the new VAWDASV Strategy for Wales due for release in 2022/23 and continued to raise the need to provide an effective response for survivors with No Recourse to Public Funds in meetings with the Home Office on behalf of the VAWG sector and we support the Welsh Government steering group on NRPF.

Specific areas of activity where we provided briefings, responded to consultations or advice and support included: Health, social care and housing priorities; Remote working implications for Wales; Children's Rights; Welsh Government diversity and inclusion agenda; Peer on peer sexual harassment; Strategy for an Aging Society; Benefits System for Wales amongst long list of other subject matter.

Welsh Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

National Quality Service Standards:

During 2021-22, we conducted a review and refresh of the NQSS in consultation with the survivor network, specialist services, and incorporating recommendations from Race Council Cymru. The standards have now been aligned with the Welsh Government's Information and Advice Quality Framework (IAQF), ensuring that WWA became an IAQF-approved accrediting body. This means that specialist domestic abuse services that apply for and are awarded the NQSS quality mark will have demonstrated they meet the criteria to be simultaneously awarded the IAQF quality mark. The refresh was accompanied by a launch event, where the changes were warmly welcomed by stakeholders from across the sector.

In total, 5 members have received full or conditional passes this year, and 3 further members are due to begin assessment in 2022-23.

Live Fear Free Helpline:

The Live Fear Free Helpline is funded predominantly by Welsh Government and delivered by Welsh Women's Aid having delivered a helpline in Wales since 2004. The helpline managed 35,536 contacts during 2021/22 representing an 18% increase in the total number of contacts from the previous year.

This year, we were successful in our bid to continue the management of the Live Fear Free Helpline and we have been supporting the implementation of new call handling and data management systems, which should provide more flexibility in the day-to-day management of and reporting from the Helpline. The new system is set to go-live in April 2022.

National Training Partnership:

The Welsh Women's Aid Training Centre of Excellence provides accredited and non-accredited training courses delivered by expert and specialist trainers from the VAWDASV sector in Wales. The training offer in 2021/22 included online and in person training. Across the year, we trained a total of 426 learners on e-learning courses, including learners from across our membership of specialist services.

WWA delivered training and accredited continuous professional development (CPD) courses on areas including Sexual Harassment, Vicarious Trauma, Understanding VAWDASV, Understanding Confidentiality and Boundaries, Bystander Awareness, and STAR for children aged 7-11 and 14-25 in 25 CPD sessions, delivered to 198 learners.

We also delivered Level 3 Certificate in Preventing and Tackling Domestic and Sexual Abuse/Violence in three regions (North Wales, West Wales and South Wales) to 30 participants. The Level 3 certificate is a nationally recognised qualification endorsed by the Home Office as equivalent to an IDVA qualification and compliant with the Welsh Government National Training Framework for VAWDASV services at Group 4.

Welsh Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

Survivor Participation:

This year, our Survivor Engagement Officer focused on expanding the Survivor Network. We now have 83 members of the network and are recruiting through word of mouth. We conducted an Empowerment Event during Q3 which empowered 66 survivors and recruited 3 new members. After 4-8 months of engagement with the Survivor Network, survivors told us they had gone from feeling 'stressed', 'broken', 'shamed' and 'sad' to feeling 'supported', 'energised' and 'hopeful'.

Engagement with the Survivor Network has had a wide-reaching impact. 12 survivors in the network have received public speaking training and 12 have received media training. One survivor in the network has directly found employment in the sector and at least 3 survivors in the network have participated in media interviews, showing the network is successfully empowering survivors and giving them confidence.

In Q4, we launched the Survivor Engagement Toolkit in English and Welsh, which aims to help organisations engage in meaningful survivor participation. The Toolkit was developed alongside specialist services and survivors in the Network, and it has already been widely praised and shared across the UK and Europe, reaching as far as the United States and Australia.

Welsh Women's Aid Federation:

Welsh Women's Aid is a federation of specialist services, survivors, campaigners and allies across Wales. Some of our member services are small local specialist providers and others are regional or national in their scope. The support provided by these organisations is diverse and includes delivery of refuge-based support, rape crisis support, community and outreach support for women, children and young people, and men across Wales.

Despite their vital importance, many of our services operate in an uncertain environment having to compete for funding that is often delivered in short-term yearly cycles. Welsh Women's Aid provide bespoke assistance to each of our 19 members to ensure that their vital work continues uninterrupted and unburdened by external restrictions.

Some of the ways in which we did this in 2021-22 are:

- Access to National Quality Service standards
- Members' meetings and partnership work - Member meetings have continued throughout this year, with 10 member meetings held including content-driven meetings on designated topics of interest such as Women in Justice, Supporting Migrant Survivors, 'I Trust Them', and Sign Health.
- Access to information - We have reinstated our fortnightly member newsletters including policy updates, funding and networking opportunities, research requests, and recruitment support. 21 newsletters were shared. We also set up fortnightly CEO newsletters for members which includes more targeted updates than the general newsletter, including relevant policy updates and participation opportunities to help shape the sector.
- Capacity Building Programme Capacity building for frontline services within the sector is a vital aspect of WWA's work. This year, we have continued to support our member organisations with consultancy and staff support, grant funding bids, preparation for NQSS assessment, effective engagement with Survivors, social media, monitoring and evaluation, website development, marketing. Our Social Return on Investment (SROI) continues into 2022-23.
- Fundraising Network Group providing support to members through meetings for fundraisers to facilitate peer support, shared knowledge and best practice, funding updates, application advice and access to corporate and other donations.

Welsh Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

VAWDASV partnership work:

As in previous years, we have engaged with organisations such as the Home Office, the Ministry of Justice, and Police services in Wales and across the UK. We continued to work as a federation to support the public sector at local and national levels to improve their identification of and response to survivors and perpetrators of VAWDASV.

Throughout this year, we have taken part in both online and in-person events, ensuring representation for specialist services in Wales across several stakeholder meetings with Welsh Government, Ministry of Justice, Home Office, and Policing. We have informed the development of initiatives and campaigns such as 'No Grey Area', 'Women for Women Refugees', '16 Days of Activism', and 'Call Out Only', as well as taking part in activism surrounding International Women's Day and Sexual Violence Awareness Week. Regular monthly Live Fear Free Helpline data is shared with stakeholders across Welsh Government, UK Government, Policing, and Public Health.

WWA continued to engage with the Relationships and Sex Education (RSE) working group providing VAWDASV expertise on the drafting of the RSE Code and worked with NSPCC, Stonewall Cymru, Cardiff University and Brook Cymru, and engaged BAWSO and Ethnic Minorities & Youth Support Team to produce a briefing for MSs on RSE and the curriculum bill.

Research, National Data Gathering and Reporting:

In 2021/22, we continued to collect and collate data from our members on a quarterly basis to inform service development and support funding applications and campaigns. We developed a quarterly COVID-19 impact report to track challenges faced by services under the current conditions. This year, we have prepared reports for publication including: Live Fear Free Helpline Data; Membership Data; and Covid Impact Data.

We have contributed to and are on the core working group for the newly established VAWDASV Research Network launched by the University of South Wales and we are participants in and members of the core working group for a Group Concept Mapping (GCM) study which aims to set out the VAWDASV research priorities for Wales.

We supported at least 44 researchers from Wales and across the UK including academics from Open University, South Wales Police, University of Worcester, Chester University and Cardiff University. As part of this, we support students with recruitment, access to data, and provide guidance on conducting ethical research projects with survivors and stakeholders from the sector.

Throughout the year, we collected a variety of feedback and views from staff, survivors, professionals, and services. A total of 3,753 individuals responded to calls for feedback via WWA surveys which was used to provide feedback and national data from Wales for external reports including Office for National Statistics Domestic Abuse in England and Wales Overview; WAVE 2020/21 national and international reports; and DAHLIA-19 Report on the UK Response to Domestic Abuse under COVID-19.

Intersectionality and Inclusion:

Welsh Women's Aid has continued its internal Intersectional Action Group throughout 2021/22, aiming to address intersectional barriers in the VAWDASV sector, particularly those that impact individuals facing multiple disadvantage. The group continues to scrutinise internal procedures and policies, and work started this year on a collaborative Glossary of Terms, which will be completed in 2022/23.

We continue to review our bespoke policies on LGB*, Trans* and Race, with expert external guidance. These will be adapted and made available to member organisations as part of our service engagement.

Welsh Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Financial review

In 2021/22 the organisation had an in year surplus of £57,568. Restricted funds decreased by £70,761. As at 31 March 2022 the charity reported retained funds of £1,148,310. Represented by; £761,323 of unrestricted funds and £386,987 of restricted funds.

Trustees have designated £100,000 reserves for development activities required to achieve the charity's objectives, made up of:

| | 2022 |
|---------------------------------|-----------------------|
| | £ |
| Website Development | 25,000 |
| Training Management System | 30,000 |
| Inclusive Resources | 25,000 |
| Anti-Racism Review/ Action Plan | <u>20,000</u> |
| | <u>100,000</u> |

The majority of the organisation's income is grant funded and we recognise the need to build a suitable level of reserves to meet the needs of the charity. We have a Reserves Policy which assesses the level of unrestricted reserves required to meet costs of closure, foreseeable exceptional expenditure and temporary reductions in funding. The current level of unrestricted reserves are adequate to meet the Reserves Policy.

The Welsh Government is the principal funder providing 42% of the charity's income for continuing operations. The remaining income is from a variety of sources including donations, member subscriptions, foundations and other public sector bodies.

We'd like to take this opportunity to thank our funders, members, donors and organisational supporters for the contributions they make to the important work we do with particular recognition to the survivors, ambassadors and allies without whom our objective of eradicating violence against women in all its forms, would not be possible.

Welsh Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Plans for future periods 2022/23

2022/23 will be the fourth year of our 5 Year Strategy delivery. We will continue with our work to promote the social and cultural change needed to end violence against women, domestic abuse and sexual violence, that unites us with our funders, supporters, and the communities we serve. Our national federation has a shared vision, value-base and approach, and investment into a federated structure provides the combined impact of individual charities with the benefit of collective impact, resilience and strength as a movement. Together, we provide a strong, well-developed and cohesive programme of local, regional and national work that benefits survivors and creates a safer, healthier, more equal and violence-free future for everyone.

Our Strategy and delivery align with the Well-being of Future Generations framework in Wales by adopting a long-term approach that focuses on prevention, prioritising collaboration and integration, and centring the involvement of survivors, members, services and stakeholders. We will ensure that our Strategy is aligned to the Welsh Government VAWDASV Strategy which is due for publication early in 2022.

In 2022/23 our work will continue to focus on our strategic priorities:

- Preventing violence against women, domestic abuse and sexual violence from happening in the first place
- Ensuring provision of quality services for survivors that build on strengths, meet needs and reduce the harmful effects of abuse over time
- Creating effective partnerships with survivors, specialist services and others to strengthen our movement to achieve change that lasts

Our priorities for 2022/23 will be to ensure:

That violence against women, domestic abuse and sexual violence remains a top priority for government during and following the Covid-19 Pandemic regardless of the risks of economic downturn, future surges in demand and any impact of cost of living increases or geopolitical impact.

Internally, we will also work to ensure our overall efficiency and effectiveness is improved, we lead on evidence-based services, our capacity, fundraising and supporter base is increased, we enhance and improve delivery and impact of direct services, and strengthen our internal and external communications.

This will include, for example, providing member services with bespoke support and making sure that survivors get the help and support they need, through providing training, guidance and toolkits, that support professionals to provide effective and appropriate responses to survivors; and using our influence and networks to ensure survivors voices are heard and remain at the centre of any existing or developing interventions.

We will continue to support implementation of the Violence Against Women, Domestic Abuse and Sexual Violence Act including the refresh of the Welsh Government VAWDASV Strategy and development of a sustainable funding model for Wales.

Welsh Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

We will continue to campaign for a strong and effective VAWG Strategy for England and Wales following the Domestic Abuse Act 2020 and with our sister federations in the UK maintain pressure on the criminal justice system to better respond to allegations and prosecution of crimes related to violence against women and girls.

We will continue to monitor the risks related to leaving the EU and to ensure negative impacts are mitigated and prioritised by government and commissioners.

Will continue to advocate to ensure Wales' strategy, legislation and international convention requirements are delivered. We will be ensuring that the diverse interests and experiences of our member services and of survivors remain at the centre of any approach to improve practice and prevent violence and abuse to ensure that no woman is left behind.

Welsh Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

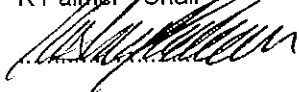
Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report was approved on 16-11-2022 and signed on behalf of the board of trustees by:

K Palmer - Chair



H Kell - Deputy Chair/ Treasurer



Welsh Women's Aid

Company Limited by Guarantee

Independent Auditor's Report to the Members of Welsh Women's Aid

Year ended 31 March 2022

Opinion

We have audited the financial statements of Welsh Women's Aid (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 charity's affairs as at 31 March 2022 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for 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 charity 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Welsh Women's Aid

Company Limited by Guarantee

Independent Auditor's Report to the Members of Welsh Women's Aid *(continued)*

Year ended 31 March 2022

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 charity 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 in relation to which 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 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; or
- the trustees were not entitled to take advantage of the small companies' exemptions from the requirement to prepare a strategic report.

Welsh Women's Aid

Company Limited by Guarantee

Independent Auditor's Report to the Members of Welsh Women's Aid *(continued)*

Year ended 31 March 2022

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Welsh Women's Aid

Company Limited by Guarantee

Independent Auditor's Report to the Members of Welsh Women's Aid *(continued)*

Year ended 31 March 2022

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:

- By enquiring with senior management and those charged with governance all area of risk identified were considered and any potential litigation or claim, if any, were noted
- Ensuring by enquiry that there were no issues of non-compliance with laws and regulations relating to tax and compliance
- By obtaining an understanding of the company's policies and procedures on compliance with laws and regulations, and with best accounting practice
- Noting issues discussed with Directors and the Senior Management Team as this relates to risks faced by the company
- Reviewing information received from the company's solicitors, if any and discussing their contents with the Directors
- Reviewing disclosures in the financial statements and testing to supporting documentation to assess compliance with applicable laws and regulations
- Auditing the risk of management overrides of controls including testing journal entries and other adjustments for appropriateness and evaluating the business rationale of significant transactions outside the normal course of business
- Considering the effect on risk to the company of the Covid-19 pandemic and the UK's departure from the EU. In particular to note whether any such issues would affect the company's ability to continue to trade.

Through these procedures, we did not become aware of actual or suspected non-compliance.

Welsh Women's Aid

Company Limited by Guarantee

Independent Auditor's Report to the Members of Welsh Women's Aid *(continued)*

Year ended 31 March 2022

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 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 charity'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 charity 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.

Welsh Women's Aid

Company Limited by Guarantee

Independent Auditor's Report to the Members of Welsh Women's Aid *(continued)*

Year ended 31 March 2022

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 charity'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 charity's members those matters we are required to state to them in an auditor's 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Rhodes BSc BFP FCA (Senior Statutory Auditor)

For and on behalf of
Walter Hunter & Co Limited
Chartered accountants & statutory auditor
24 Bridge Street
Newport
South Wales
NP20 4SF

.....

Welsh Women's Aid

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

| | Note | 2022 | | | 2021 | | |
|--------------------------------------|-------|-------------------------|-----------------------|---------------------------------------|------------------------------|------------------|------------------|
| | | Unrestricted funds £ | Restricted funds £ | Total from continuing operations £ | Discontinued operations £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | | | |
| Donations and legacies | 5 | 64,880 | — | 64,880 | — | 71,557 | 71,557 |
| Charitable activities | 6 | 104,772 | 2,919,777 | 3,024,549 | — | 2,956,454 | 2,971,649 |
| Other trading activities | 7 | 55,602 | — | 55,602 | — | — | — |
| Other income | 8 | 512 | — | 512 | — | 448 | 448 |
| Total income | | <u>225,766</u> | <u>2,919,777</u> | <u>3,145,543</u> | <u>—</u> | <u>3,028,459</u> | <u>3,043,654</u> |
| Expenditure | | | | | | | |
| Expenditure on charitable activities | 9,10 | 97,437 | 2,990,538 | 3,087,975 | — | 2,896,875 | 2,910,459 |
| Total expenditure | | <u>97,437</u> | <u>2,990,538</u> | <u>3,087,975</u> | <u>—</u> | <u>2,896,875</u> | <u>2,910,459</u> |
| Net income | | <u>128,329</u> | <u>(70,761)</u> | <u>57,568</u> | <u>—</u> | <u>131,584</u> | <u>133,195</u> |
| Transfers between funds | 16,23 | (54,208) | 54,208 | — | — | — | — |
| Net movement in funds | | <u>74,121</u> | <u>(16,553)</u> | <u>57,568</u> | <u>—</u> | <u>131,584</u> | <u>133,195</u> |

The statement of financial activities (including income and expenditure account)
continues on the following page.

The notes on pages 26 to 44 form part of these financial statements.

Welsh Women's Aid

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account) (continued)

Year ended 31 March 2022

| | Note | 2022 | | | 2021 | | |
|------------------------------------|------|-------------------------|-----------------------|---------------------------------------|------------------------------|---------------------------------------|------------------|
| | | Unrestricted funds £ | Restricted funds £ | Total from continuing operations £ | Discontinued operations £ | Total from continuing operations £ | Total funds £ |
| Reconciliation of funds | | | | | | | |
| Total funds brought forward | | 687,202 | 403,540 | 1,090,742 | | 957,547 | 957,547 |
| Total funds carried forward | | <u>761,323</u> | <u>386,987</u> | <u>1,148,310</u> | <u>-</u> | <u>1,089,131</u> | <u>1,090,742</u> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities (including income and expenditure account)
continues on the following page.

The notes on pages 26 to 44 form part of these financial statements.

Welsh Women's Aid

Company Limited by Guarantee


Statement of Financial Position

31 March 2022

| | Note | 2022 £ | 2021 £ |
|--|------|-------------------------|-------------------------|
| Fixed assets | | | |
| Tangible fixed assets | 17 | 398,594 | 419,090 |
| Current assets | | | |
| Debtors | 18 | 473,869 | 573,819 |
| Cash at bank and in hand | | <u>1,610,760</u> | <u>1,011,529</u> |
| | | 2,084,629 | 1,585,348 |
| Creditors: amounts falling due within one year | 19 | <u>1,311,768</u> | <u>895,180</u> |
| Net current assets | | <u>772,861</u> | <u>690,168</u> |
| Total assets less current liabilities | | <u>1,171,455</u> | <u>1,109,258</u> |
| Creditors: amounts falling due after more than one year | 20 | <u>23,145</u> | <u>18,516</u> |
| Net assets | | <u><u>1,148,310</u></u> | <u><u>1,090,742</u></u> |
| Funds of the charity | | | |
| Restricted funds | | 386,987 | 403,540 |
| Unrestricted funds | | <u>761,323</u> | <u>687,202</u> |
| Total charity funds | 23 | <u><u>1,148,310</u></u> | <u><u>1,090,742</u></u> |

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 16.04.2022 and are signed on behalf of the board by:


K Palmer – Chair
Trustee


H Kell – Deputy Chair/ Treasurer
Trustee

The notes on pages 26 to 44 form part of these financial statements.

Welsh Women's Aid

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

| | 2022 £ | 2021 £ |
|---|------------------|------------------|
| Cash flows from operating activities | | |
| Net income | 57,568 | 133,195 |
| <i>Adjustments for:</i> | | |
| Depreciation of tangible fixed assets | 32,851 | 26,044 |
| Interest payable and similar charges | 102 | 78 |
| Loss on disposal of assets | — | 432 |
| Accrued expenses/(income) | 9,619 | (176,151) |
| <i>Changes in:</i> | | |
| Trade and other debtors | 99,950 | (3,826) |
| Trade and other creditors | 411,598 | 590,452 |
| Cash generated from operations | 611,688 | 570,224 |
| Interest paid | (102) | (78) |
| Net cash from operating activities | <u>611,586</u> | <u>570,146</u> |
| Cash flows from investing activities | | |
| Purchase of tangible assets | (12,417) | (48,643) |
| Proceeds from sale of tangible assets | 62 | 430 |
| Proceeds from sale of assets | — | (432) |
| Net cash used in investing activities | <u>(12,355)</u> | <u>(48,645)</u> |
| Net increase in cash and cash equivalents | 599,231 | 521,501 |
| Cash and cash equivalents at beginning of year | <u>1,011,529</u> | <u>490,028</u> |
| Cash and cash equivalents at end of year | <u>1,610,760</u> | <u>1,011,529</u> |

The notes on pages 26 to 44 form part of these financial statements.

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Pendragon House, Caxton Place, Cardiff, CF23 8XE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity rounded to the nearest pound.

Going concern

A review of the organisation is undertaken annually in line with ISA (UK) 570 to assess the going concern status of the organisation. The assessment is undertaken as part of the budget setting process for the following year in the light of the forecast financial statements for the current year. The assessment considers key forecasts for income generation, expenditure, planned activities, risk register, cashflow, organisational performance, external factors and contingencies required to secure the future business operations of the organisation.

Trustees consider that, having reviewed the management assessment, that Welsh Women's Aid can be considered a going concern for the foreseeable future and that suitable risk mitigations and contingencies are in place.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

Any proposed transfer between funds would be considered on the particular circumstances.

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | | |
|-------------------|---|------------------------------|
| Freehold Property | - | 2% p.a. Straight Line basis |
| Equipment | - | 33% p.a. Straight Line basis |

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The charity is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

There are 19 members of the company (2021: 19 members).

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 £ |
|-------------|-----------------------|---------------------|--------------------------|
| Donations | 64,366 | — | 64,366 |
| Memberships | 514 | — | 514 |
| | <hr/> | <hr/> | <hr/> |
| | 64,880 | — | 64,880 |
| | <hr/> | <hr/> | <hr/> |

During the year the charity received funding from Comic Relief in order that the membership fee could be waived for the year.

| | Unrestricted Funds | Restricted Funds | Total Funds 2021 £ |
|-------------|-----------------------|---------------------|--------------------------|
| Donations | 70,024 | — | 70,024 |
| Memberships | 1,533 | — | 1,533 |
| | <hr/> | <hr/> | <hr/> |
| | 71,557 | — | 71,557 |
| | <hr/> | <hr/> | <hr/> |

During the year the charity received funding from Comic Relief in order that the membership fee could be waived for the year.

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|--|----------------------------|--------------------------|--------------------------|
| Services as part of direct charitable activities | 8,310 | – | 8,310 |
| Training income | 70,441 | – | 70,441 |
| Training Ask & Act | – | 81,339 | 81,339 |
| Welsh Government Grant - Live Fear Free Helpline | – | 653,162 | 653,162 |
| Welsh Government Grant - Core Funding | – | 631,419 | 631,419 |
| Welsh Government Grant - Capacity building grant | – | – | – |
| Welsh Government Grant - Capital Funding | – | – | – |
| Welsh Government - Bystander | – | – | – |
| Welsh Government - National Training Framework | – | 22,183 | 22,183 |
| Welsh Government ACE funding | – | 21,180 | 21,180 |
| Rosa Justice & Equality fund - Sexual Harassment | – | 12,370 | 12,370 |
| Moondance Foundation - Heritage | – | – | – |
| Moondance COVID-19 Emergency | – | – | – |
| WCVA Coronavirus Resilience fund - VSEF Small grants | – | – | – |
| WCVA Voluntary Services Emergency fund - VSEF Small grants | – | – | – |
| WCVA 3rd Sector Resilience Fund for Wales - Covid 19 Emergency Grant | – | 61,326 | 61,326 |
| SW PCC Support and Female Offending Blueprint (TRN) | – | 28,088 | 28,088 |
| South Wales Police & Crime Commissioner -Change that Lasts Project | – | 453,124 | 453,124 |
| South Wales Police & Crime Commissioner - Survivor funding SEEdS | – | 5,362 | 5,362 |
| Comic Relief - COVID-19 Emergency grant | – | 39,543 | 39,543 |
| Home Office National COVID-19 Support provision | – | – | – |
| Esmee Fairbairn COVID-19 Emergency grant | – | 4,488 | 4,488 |
| Esmee Funding | 26,021 | – | 26,021 |
| National Emergencies Trust | – | 111,104 | 111,104 |
| Tesco coins in Wales and Groundworks | – | 8,501 | 8,501 |
| Tampon Tax – Ask Me Community Ambassador | – | – | – |
| Tampon Tax Sector Strength Cymru | – | 450,238 | 450,238 |
| CTL HUB | – | 40,000 | 40,000 |
| CTL - Ask Me Western Bay | – | 64,000 | 64,000 |
| CTL - Ask Me Cwm Taf | – | 19,000 | 19,000 |
| DA Matters | – | 40,254 | 40,254 |
| CAF | – | 157,956 | 157,956 |
| ACE - HUB Funding | – | 15,140 | 15,140 |
| Discontinued Activities: | | | |
| Direct service charges | – | – | – |
| | <u>104,772</u> | <u>2,919,777</u> | <u>3,024,549</u> |

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Charitable activities *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|--|----------------------------|--------------------------|--------------------------|
| Services as part of direct charitable activities | 25,185 | – | 25,185 |
| Training income | 59,748 | – | 59,748 |
| Training Ask & Act | – | 72,404 | 72,404 |
| Welsh Government Grant - Live Fear Free Helpline | – | 583,131 | 583,131 |
| Welsh Government Grant - Core Funding | – | 587,120 | 587,120 |
| Welsh Government Grant - Capacity building grant | – | 104,000 | 104,000 |
| Welsh Government Grant - Capital Funding | – | 88,973 | 88,973 |
| Welsh Government - Bystander | – | 10,000 | 10,000 |
| Welsh Government - National Training Framework | – | 11,477 | 11,477 |
| Welsh Government – ACE funding | – | – | – |
| Rosa Justice & Equality fund - Sexual Harassment | – | 47,971 | 47,971 |
| Moondance COVID-19 Emergency | – | 54,855 | 54,855 |
| Moondance Foundation - Heritage | – | 3,677 | 3,677 |
| WCVA Coronavirus Resilience fund - VSEF Small grants | – | 15,000 | 15,000 |
| WCVA Voluntary Services Emergency fund - VSEF Small grants | – | 251,584 | 251,584 |
| WCVA 3rd Sector Resilience Fund for Wales - Covid 19 Emergency Grant | – | – | – |
| SW PCC Support and Female Offending Blueprint (TRN) | – | – | – |
| South Wales Police & Crime Commissioner -Change that Lasts Project | – | 443,279 | 443,279 |
| South Wales Police & Crime Commissioner - Survivor funding SEEdS | – | 10,913 | 10,913 |
| Comic Relief - COVID-19 Emergency grant | – | 360,457 | 360,457 |
| Home Office National COVID-19 Support provision | – | 132,002 | 132,002 |
| Esmee Fairbairn COVID-19 Emergency grant | 20,512 | – | 20,512 |
| Esmee Funding | – | – | – |
| National Emergencies Trust | – | 53,896 | 53,896 |
| Tesco coins in Wales and Groundworks | – | 6,499 | 6,499 |
| Tampon Tax – Sector Strength Cymru | – | – | – |
| Tampon Tax Ask Me Community Ambassador | – | 13,771 | 13,771 |
| CTL HUB | – | – | – |
| CTL - Ask Me Western Bay | – | – | – |
| CTL - Ask Me Cwm Taf | – | – | – |
| DA Matters | – | – | – |
| CAF | – | – | – |
| ACE - HUB Funding | – | – | – |
| Discontinued Activities: | | | |
| Direct service charges | 15,195 | – | 15,195 |
| | <u>120,640</u> | <u>2,851,009</u> | <u>2,971,649</u> |

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Other trading activities

| | Unrestricted Funds £ | Total Funds 2022 £ | Unrestricted Funds £ | Total Funds 2021 £ |
|---------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Secondment of staff | 55,602 | 55,602 | — | — |

8. Other income

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---------------------------------------|----------------------------|--------------------------|--------------------------|
| SSP Covid-19 | — | — | — |
| Job Retention Scheme Government Grant | 512 | — | 512 |
| | 512 | — | 512 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---------------------------------------|----------------------------|--------------------------|--------------------------|
| SSP Covid-19 | 192 | — | 192 |
| Job Retention Scheme Government Grant | 256 | — | 256 |
| | 448 | — | 448 |

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---|----------------------------|--------------------------|--------------------------|
| Core Services | 19,375 | 613,753 | 633,128 |
| Training | — | — | — |
| Training Ask & Act | — | 72,655 | 72,655 |
| Welsh Government Live Fear Free Helpline | — | 605,084 | 605,084 |
| Welsh Government Capacity Building Grant | — | — | — |
| Welsh Government Bystander | — | 16,969 | 16,969 |
| Welsh Government National Training framework | — | 20,500 | 20,500 |
| Rosa Justice & Equality Fund - Sexual Harassment | 39,087 | 10,189 | 49,276 |
| Moondance Covid-19 Relief fund | — | — | — |
| Moondance Heritage funding | — | — | — |
| WCVA 3rd sector resilience fund for Wales | — | 50,261 | 50,261 |
| WCVA - VSEF Small grants | — | — | — |
| SW PCC - Support and Female Offending Blueprint | — | 28,086 | 28,086 |
| South Wales Police & Crime Commissioner Change that lasts project | — | 461,133 | 461,133 |
| South Wales Police & Crime Commissioner Funding SEEdS | — | 5,362 | 5,362 |
| Comic Relief | — | 36,012 | 36,012 |
| Home Office National Covid-19 support | — | — | — |
| Esmee Fairbairn | — | 4,488 | 4,488 |
| Esmee | 26,022 | — | 26,022 |
| National Emergencies Trust | — | 110,038 | 110,038 |
| Tesco coins in Wales and Groundworks | — | 8,501 | 8,501 |
| Tampon Tax Sector Strength Cymru | — | 447,551 | 447,551 |
| Tampon Tax - Ask Me Community Ambassadors | — | — | — |
| Change That Lasts | — | 134,598 | 134,598 |
| Sandwell Bystander | — | 5,825 | 5,825 |
| Lincolnshire DA Training contracts | — | 17,460 | 17,460 |
| CAF | — | 145,573 | 145,573 |
| ACE Hubs | — | 7,175 | 7,175 |
| Support costs | 12,953 | 189,325 | 202,278 |
| | <u>97,437</u> | <u>2,990,538</u> | <u>3,087,975</u> |

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---|----------------------------|--------------------------|--------------------------|
| Core Services | 1,049 | 636,351 | 637,400 |
| Training | 41,753 | – | 41,753 |
| Training Ask & Act | – | 62,826 | 62,826 |
| Welsh Government Live Fear Free Helpline | – | 542,636 | 542,636 |
| Welsh Government Capacity Building Grant | – | 98,000 | 98,000 |
| Welsh Government Bystander | – | 10,000 | 10,000 |
| Welsh Government National Training framework | – | 9,794 | 9,794 |
| Rosa Justice & Equality Fund - Sexual Harassment | – | 41,221 | 41,221 |
| Moondance Covid-19 Relief fund | – | 48,811 | 48,811 |
| Moondance Heritage funding | – | 3,677 | 3,677 |
| WCVA 3rd sector resilience fund for Wales | – | – | – |
| WCVA - VSEF Small grants | – | 247,851 | 247,851 |
| SW PCC - Support and Female Offending Blueprint | – | – | – |
| South Wales Police & Crime Commissioner Change that lasts project | – | 425,267 | 425,267 |
| South Wales Police & Crime Commissioner Funding SEEdS | – | 11,015 | 11,015 |
| Comic Relief | – | 358,121 | 358,121 |
| Home Office National Covid-19 support | – | 126,844 | 126,844 |
| Esmee Fairbairn | 4,962 | – | 4,962 |
| Esmee | – | – | – |
| National Emergencies Trust | – | 47,448 | 47,448 |
| Tesco coins in Wales and Groundworks | – | 6,499 | 6,499 |
| Tampon Tax Sector Strength Cymru | – | – | – |
| Tampon Tax - Ask Me Community Ambassadors | – | 13,770 | 13,770 |
| Change That Lasts | – | – | – |
| Sandwell Bystander | – | 10,303 | 10,303 |
| Lincolnshire DA Training contracts | – | – | – |
| CAF | – | – | – |
| ACE Hubs | – | – | – |
| Support costs | 13,067 | 149,194 | 162,261 |
| | <u>60,831</u> | <u>2,849,628</u> | <u>2,910,459</u> |

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

10. Expenditure on charitable activities by activity type

| | Activities undertaken directly | Grant funding of activities | Support costs | Total funds 2022 | Total fund 2021 |
|---|--------------------------------------|--------------------------------|------------------|---------------------|--------------------|
| | £ | £ | £ | £ | £ |
| Core Services | 633,129 | — | 56,203 | 689,332 | 69,735 |
| Training | — | — | — | — | 45,664 |
| Training Ask & Act | 72,655 | — | 8,684 | 81,339 | 72,404 |
| Welsh Government Live Fear Free Helpline | 605,084 | — | 48,078 | 653,162 | 583,418 |
| Welsh Government Capacity Building Grant | — | — | — | — | 104,000 |
| Welsh Government Bystander | 16,969 | — | — | 16,969 | 10,000 |
| Welsh Government National Training framework | 20,500 | — | 1,683 | 22,183 | 11,477 |
| Rosa Justice & Equality fund – Sexual Harassment | 49,276 | — | 9,191 | 58,467 | 47,967 |
| Moondance Covid-19 relief fund | — | — | — | — | 48,811 |
| Moondance Heritage funding | — | — | — | — | 3,676 |
| WCVA Covid-19 resilience fund – VSEF Small grants | — | — | — | — | 10,303 |
| WCVA VSEF Small grants | — | — | — | — | 250,130 |
| WCVA 3 rd sector resilience fund for Wales | 50,261 | — | 11,065 | 61,326 | — |
| SW PCC – Support and Female Offending Blueprint | 28,086 | — | — | 28,086 | — |
| South Wales Police & Crime Commissioner Change that lasts project | 258,377 | 202,756 | 30,160 | 491,291 | 446,001 |
| South Wales Police & Crime Commissioner funding SEEdS | 5,362 | — | — | 5,362 | 11,015 |
| Comic Relief | 36,012 | — | 3,531 | 39,543 | 360,457 |
| Home Office National Support Covid – 19 Support | — | — | — | — | 132,002 |
| National Emergencies Trust | 110,038 | — | 1,066 | 111,104 | 53,168 |
| Tesco coins in Wales and Groundworks | 8,501 | — | — | 8,501 | 6,499 |
| Tampon Tax - Ask Me Community Ambassadors | — | — | — | — | 13,770 |
| Tampon Tax – Sector Strength Cymru | 17,332 | 430,219 | 2,687 | 450,238 | — |
| Change That Lasts | 134,598 | — | 9,582 | 144,180 | — |
| Sandwell Bystander | 5,825 | — | — | 5,825 | — |
| Lincolnshire DA Training contracts | 17,460 | — | — | 17,460 | — |
| CAF | 145,573 | — | 12,383 | 157,956 | — |
| Esmee Fairbairn | 4,488 | — | — | 4,488 | 4,962 |
| Esmee | 26,021 | — | — | 26,021 | — |
| ACE Hubs | 7,175 | — | 7,965 | 15,140 | — |
| | <u>2,252,722</u> | <u>632,975</u> | <u>202,278</u> | <u>3,087,975</u> | <u>2,910,459</u> |

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2022

11. Analysis of support costs

| | Welsh Government Live Fear Free Helpline £ | CAF £ | Training Ask and Act £ | Rosa Justice & Equity Fund - Sexual Harassment £ | National Emergency s Trust £ | WCVA 3rd Sector Resilience Fund for Wales £ | Change That Lasts £ |
|------------------------------------|---|---------------|------------------------------|---|---------------------------------------|--|---------------------------|
| Staff costs | 36,636 | 9,209 | 7,320 | 4,441 | 1,066 | 9,533 | 7,736 |
| Support costs - Other office costs | 19,567 | 3,174 | 1,364 | 4,750 | - | 1,532 | 1,846 |
| | <u>56,203</u> | <u>12,383</u> | <u>8,684</u> | <u>9,191</u> | <u>1,066</u> | <u>11,065</u> | <u>9,582</u> |

| | Comic Relief £ | Tampon Tax Sector Strength Cymru £ | South Wales Police & Crime Commissioner Change that lasts project £ | Welsh Governme nt Training Network £ | Total 2022 £ | Total 2021 £ |
|------------------------------------|----------------------|--|---|--|-----------------|-----------------|
| Staff costs | 2,336 | 2,456 | 25,558 | 1,683 | 149,422 | 106,308 |
| Support costs - Other office costs | 1,195 | 231 | 4,602 | - | 52,856 | 55,953 |
| | <u>3,531</u> | <u>2,687</u> | <u>30,160</u> | <u>1,683</u> | <u>202,278</u> | <u>162,261</u> |

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

12. Analysis of grants

| | 2022 £ | 2021 £ |
|--|----------------|----------------|
| Grants to institutions | | |
| Grants to member organisations - WCVA VSEF small grants | – | 177,656 |
| Grants to member organisations - Comic Relief | – | 346,975 |
| Grants to member institutions - Tampon Tax Sector Strength Cymru | 430,219 | – |
| Grants to member institutions - Change that Lasts | 202,756 | – |
| Grants to member institutions - Welsh Government - Capacity Building Grant | – | 3,000 |
| | <u>632,975</u> | <u>527,631</u> |
| Total grants | <u>632,975</u> | <u>527,631</u> |

13. Net income

Net income is stated after charging/(crediting):

| | 2022 £ | 2021 £ |
|---------------------------------------|--------------|--------------|
| Depreciation of tangible fixed assets | 32,851 | 26,044 |
| Loss on disposal of assets | – | 432 |
| Operating Leases | 22,326 | 28,678 |
| Audit fees (including VAT) | <u>4,554</u> | <u>4,128</u> |

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2022 £ | 2021 £ |
|---|------------------|------------------|
| Wages and salaries | 1,661,207 | 1,271,230 |
| Social security costs | 152,596 | 117,625 |
| Employer contributions to pension plans | 86,487 | 65,121 |
| | <u>1,900,290</u> | <u>1,453,976</u> |

The average head count of employees during the year was 70 (2021: 62). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2022 No. | 2021 No. |
|----------------------|-------------|-------------|
| Administrative staff | 13 | 12 |
| Service delivery | 43 | 39 |
| | <u>56</u> | <u>51</u> |

The number of employees whose remuneration for the year fell within the following bands, were:

| | 2022 No. | 2021 No. |
|--------------------|-------------|-------------|
| £60,000 to £69,999 | <u>1</u> | <u>1</u> |

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2021: nil).

During the year there were expenses of £228 reimbursed to one trustee(2021 : £nil).

16. Transfers between funds

Net transfers detailed in note 23 relate to deficits made on certain projects during the year.

17. Tangible fixed assets

| | Freehold Property £ | Equipment £ | Total £ |
|-------------------------|---------------------------|----------------|----------------|
| Cost | | | |
| At 1 April 2021 | 439,672 | 194,959 | 634,631 |
| Additions | — | 12,417 | 12,417 |
| Disposals | — | (26,949) | (26,949) |
| At 31 March 2022 | 439,672 | 180,427 | 620,099 |
| Depreciation | | | |
| At 1 April 2021 | 78,849 | 136,692 | 215,541 |
| Charge for the year | 8,794 | 24,057 | 32,851 |
| Disposals | — | (26,887) | (26,887) |
| At 31 March 2022 | 87,643 | 133,862 | 221,505 |
| Carrying amount | | | |
| At 31 March 2022 | 352,029 | 46,565 | 398,594 |
| At 31 March 2021 | 360,823 | 58,267 | 419,090 |

18. Debtors

| | 2022 £ | 2021 £ |
|--------------------------------|----------------|----------------|
| Trade debtors | 445,422 | 573,819 |
| Prepayments and accrued income | 24,954 | — |
| Other debtors | 3,493 | — |
| | 473,869 | 573,819 |

19. Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|---------------------------------|------------------|----------------|
| Trade creditors | 544,812 | 129,305 |
| Deferred Income | 610,259 | 612,989 |
| Accruals and deferred income | 112,922 | 94,367 |
| Social security and other taxes | 43,775 | 58,519 |
| | 1,311,768 | 895,180 |

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Creditors: amounts falling due after more than one year

| | 2022 | 2021 |
|--|---------------|---------------|
| | £ | £ |
| WCVA -Third Sector Resilience Fund for Wales Phase 2 Scheme Loan | <u>23,145</u> | <u>18,516</u> |

21. Deferred income

| | 2022 | 2021 |
|---------------------------|-----------------------|-----------------------|
| | £ | £ |
| At 1 April 2021 | 612,989 | 232,717 |
| Amount released to income | (523,804) | (232,717) |
| Amount deferred in year | <u>521,074</u> | <u>612,989</u> |
| At 31 March 2022 | <u>610,259</u> | <u>612,989</u> |

Grant funding included within Deferred income and accruals as at 31 March 2022:

| | 2022 |
|--|----------------|
| | £ |
| CAF | 36,394 |
| South Wales Police & Crime Commissioner - Change that lasts project | 92,334 |
| South Wales PCC DA Matters | 65,124 |
| South Wales Police & Crime Commissioner – Female offending blueprint | 85,912 |
| South Wales Police & Crime Commissioner – Ask Me | 36,735 |
| South Wales Police & Crime Commissioner Support grant | 11,000 |
| Gwent Police op encompass review | 10,879 |
| WCVA Third Sector Resilience Fund for Wales Phase 2 Grant | 26,625 |
| ACE Hub | 48,591 |
| Thames Valley Police DA Matters | 8,167 |
| Trusted Pro DA Matters | 20,000 |
| Development work | 31,600 |
| Development work public affairs | 8,744 |
| Sandwell Council | 4,175 |
| Esmee Fairbairn | 123,979 |
| | <u>610,259</u> |

22. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £86,487 (2021: £65,121).

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

23. Analysis of charitable funds

Unrestricted funds

| | At 1 April 2021 | Income | Expenditure | Transfers | At 31 March 2022 |
|--------------|--------------------|----------------|-----------------|-----------------|---------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted | 587,202 | 225,766 | (97,437) | (54,208) | 661,323 |
| Designated | 100,000 | — | — | — | 100,000 |
| | <u>687,202</u> | <u>225,766</u> | <u>(97,437)</u> | <u>(54,208)</u> | <u>761,323</u> |

| | At 1 April 2020 | Income | Expenditure | Transfers | At 31 March 2021 |
|--------------|--------------------|----------------|-----------------|----------------|---------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted | 560,626 | 192,645 | (60,831) | (105,238) | 587,202 |
| Designated | — | — | — | 100,000 | 100,000 |
| | <u>560,626</u> | <u>192,645</u> | <u>(60,831)</u> | <u>(5,238)</u> | <u>687,202</u> |

Designated fund

Trustees have designated £100,000 reserves for development activities required to achieve the charity's objectives, Made up of:

| | £ |
|---------------------------------|----------------|
| Website Development | 25,000 |
| Training Management System | 30,000 |
| Inclusive Resources | 25,000 |
| Anti-Racism Review/ Action Plan | 20,000 |
| | <u>100,000</u> |

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

23. Analysis of charitable funds *(continued)*

| Restricted funds | At 1 April 2021 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2022 £ |
|---|-------------------------|------------------|--------------------|----------------|--------------------------|
| Core Services | – | 631,419 | (647,460) | 16,041 | – |
| Training -Ask and Act | – | 81,339 | (81,339) | – | – |
| Welsh Government Live Fear Free Helpline | – | 653,162 | (653,162) | – | – |
| Welsh Government Capacity Building Grant | – | – | – | – | – |
| Welsh Government Bystander | – | – | – | – | – |
| Welsh Government National Training Framework | – | 22,183 | (22,183) | – | – |
| Rosa Justice and Equality Fund - Sexual Harassment | – | 12,370 | (12,370) | – | – |
| Moondance Covid-19 Relief fund | – | – | – | – | – |
| Moondance Heritage funding | – | – | – | – | – |
| WCVA Covid-19 resilience fund - VSEF Small grants | – | – | – | – | – |
| WCVA 3rd Sector Resilience Fund for Wales - Covid 19 Emergency Grant | – | 61,326 | (61,326) | – | – |
| WCVA - VSEF Small grants | – | – | – | – | – |
| SWPCC Support and female offending blueprint | – | 28,088 | (28,088) | – | – |
| South Wales Police & Crime Commissioner - Change that lasts project | – | 453,124 | (491,291) | 38,167 | – |
| South Wales Police & Crime Commissioner - Survivor funding SEEdS | – | 5,362 | (5,362) | – | – |
| Comic Relief | – | 39,543 | (39,543) | – | – |
| Home Office Covid-19 National Support Esmee Fairbairn | – | – | – | – | – |
| National Emergencies Trust | – | 4,488 | (4,488) | – | – |
| Tesco coins in Wales and groundworks | – | 111,104 | (111,104) | – | – |
| Tampon Tax - Ask Me Community Ambassadors | – | 8,501 | (8,501) | – | – |
| Tampon Tax - Sector Strength Cymru | – | – | – | – | – |
| Change That Lasts | – | 450,238 | (450,238) | – | – |
| CAF | – | 144,180 | (144,180) | – | – |
| DA Matters | – | 157,956 | (157,956) | – | – |
| ACE Hubs | – | 40,254 | (40,254) | – | – |
| National Violence Against Women Centre of Excellence | – | 15,140 | (15,140) | – | – |
| Capital Equipment I.T. | 360,823 | – | (8,794) | – | 352,029 |
| | 42,717 | – | (7,759) | – | 34,958 |
| | <u>403,540</u> | <u>2,919,777</u> | <u>(2,990,538)</u> | <u>54,208</u> | <u>386,987</u> |

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

23. Analysis of charitable funds *(continued)*

| | At 1 April 2020 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2021 £ |
|--|-------------------------|------------------|--------------------|----------------|--------------------------|
| Core Services | — | 587,120 | (587,120) | — | — |
| Training -Ask and Act | — | 72,404 | (72,404) | — | — |
| Welsh Government Live Fear Free Helpline | — | 583,131 | (583,418) | 287 | — |
| Welsh Government Capacity Building Grant | — | 104,000 | (104,000) | — | — |
| Welsh Government Bystander | — | 10,000 | (10,000) | — | — |
| Welsh Government National Training Framework | — | 11,477 | (11,477) | — | — |
| Rosa Justice and Equality Fund - Sexual Harassment | — | 47,971 | (47,971) | — | — |
| Moondance Covid-19 Relief fund | — | 54,855 | (48,811) | (6,044) | — |
| Moondance Heritage funding | — | 3,676 | (3,676) | — | — |
| WCVA 3rd Sector Resilience Fund for Wales - Covid 19 Emergency Grant | — | — | — | — | — |
| WCVA - VSEF Small grants | — | 251,584 | (250,130) | (1,454) | — |
| WCVA Covid-19 resilience fund - VSEF Small grants | — | 15,000 | (10,303) | (4,697) | — |
| SWPCC Support and female offending blueprint | — | — | — | — | — |
| South Wales Police & Crime Commissioner - Survivor funding SEEdS | — | 10,913 | (11,013) | 100 | — |
| South Wales Police & Crime Commissioner - Change that lasts project | — | 443,279 | (446,001) | 2,722 | — |
| Comic Relief | — | 360,457 | (360,457) | — | — |
| Home Office Covid-19 National Support | — | 132,002 | (132,002) | — | — |
| Esmee Fairbairn | — | — | — | — | — |
| National Emergencies Trust | — | 53,896 | (53,169) | (727) | — |
| Tesco coins in Wales and groundworks | — | 6,499 | (6,499) | — | — |
| Tampon Tax - Sector Strength Cymru | — | — | — | — | — |
| Tampon Tax - Ask Me Community | — | — | — | — | — |
| Ambassadors | — | 13,770 | (13,770) | — | — |
| Change That Lasts | — | — | — | — | — |
| CAF | — | — | — | — | — |
| ACE Hubs | — | — | — | — | — |
| DA Matters | — | — | — | — | — |
| National Violence Against Women Centre of Excellence | 369,616 | — | (8,793) | — | 360,823 |
| Capital Equipment I.T. | 27,305 | 88,975 | (88,614) | 15,051 | 42,717 |
| | <u>396,921</u> | <u>2,851,009</u> | <u>(2,849,628)</u> | <u>5,238</u> | <u>403,540</u> |

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

23. Analysis of charitable funds *(continued)*

Welsh Government Core Services - providing support to Welsh Women's Aid membership, advice and consultation relating to policy and legislation, service development and research, representing the voice of specialist services, executive and organisational management.

Training Ask and Act - Welsh Government funded training programme for relevant authorities under the Violence Against Women, Domestic Abuse and Sexual Violence National Training Framework.

Welsh Government Live Fear Free Helpline - national 24/7 helpline for survivors of violence against women, domestic abuse and sexual violence including women, men and children. Support for professionals working with survivors and advice to concerned members of the public.

Welsh Government - Sector Capacity Building

Rosa Justice and Equality Fund - Sexual Harassment Training for members

Moondance - Emergency Covid 19 Funding

Moondance Heritage Fund - Funding for legacy of the 40th Anniversary

WCVA 3rd Sector Resilience Fund to support service development due to Covid 19

WCVA Covid 19 Resilience Fund to support additional capacity due Covid 19 pressures

South Wales PCC - Female Offender Blueprint Training

South Wales Police and Crime Commissioner Survivor Participation Project - to implement and support survivor groups to empower and educate services in South Wales to improve their responses to victims of domestic abuse and sexual violence.

Comic Relief - Funding for sector service development

Home Office - Funding to support additional capacity due Covid 19 pressures

Esmee Fairbairn - Funding to support additional capacity due Covid 19 pressures

National Emergencies Trust - Covid 19 Funding for additional capacity

Tesco coin in Wales groundworks - Live Fear Free Helpline Training

Tampon Tax - Sector Strength Cymru funding to provide additional specialist response

Change that Lasts - Additional funding to roll out the approach

CAF - Sector Resilience Project to support survivor engagement and capacity building for members.

ACEs Hub - Development of Change that Lasts approach for children and young people

DA Matter - Police Training Contract under College of Policing licence

Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

23. Analysis of charitable funds *(continued)*

National Violence Against Women Centre of Excellence - capital reserve related to the purchase of Pendragon House.

Capital Equipment - capital reserve related to the purchase of IT equipment.

24. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 11,607 | 386,987 | 398,594 |
| Current assets | 2,084,629 | — | 2,084,629 |
| Creditors less than 1 year | (1,311,768) | — | (1,311,768) |
| Creditors more than 1 year | (23,145) | — | (23,145) |
| Net assets | 761,323 | 386,987 | 1,148,310 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 15,550 | 403,540 | 419,090 |
| Current assets | 1,585,348 | — | 1,585,348 |
| Creditors less than 1 year | (895,180) | — | (895,180) |
| Creditors more than 1 year | (18,516) | — | (18,516) |
| Net assets | 687,202 | 403,540 | 1,090,742 |

25. Analysis of changes in net debt

| | At 1 Apr 2021 £ | Cash flows £ | At 31 Mar 2022 £ |
|--------------------------|--------------------|-----------------|------------------------|
| Cash at bank and in hand | 1,011,529 | 599,231 | 1,610,760 |

Trustees have designated £100,000 of unrestricted reserves for development activities required to achieve the charity's objectives (note 23).

26. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

| | 2022 £ | 2021 £ |
|--|---------------|---------------|
| Not later than 1 year | 22,326 | 22,326 |
| Later than 1 year and not later than 5 years | 5,089 | — |
| | 27,415 | 22,326 |

27. Limitation of auditors liability

By way of a members' resolution dated 26th November 2021, the company has agreed to enter into a limited liability agreement with its auditors whereby their exposure to legal claims is limited to £50,000 per claim.

28. Related parties

There were no related party transactions incurred during the year.