

**REPORT OF THE TRUSTEES AND  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
CARMARTHEN DOMESTIC ABUSE  
SERVICES LIMITED**

Xeinadin Audit Limited  
Statutory Auditors and Chartered Accountants  
24 Lammas Street  
Carmarthen  
Carmarthenshire  
SA31 3AL

**CARMARTHEN DOMESTIC ABUSE  
SERVICES LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2024**

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**CARMARTHEN DOMESTIC ABUSE  
SERVICES LIMITED (REGISTERED NUMBER: 03386093)**

**REPORT OF THE TRUSTEES  
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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

# **CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED (REGISTERED NUMBER: 03386093)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

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### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

### **OUR ORGANISATION**

Carmarthen Domestic Abuse Services is a charitable company limited by guarantee. It is a Specialist Domestic Abuse Charity and its core services are refuge, floating support, outreach, therapeutic group work and children and young people services for anyone who has experienced domestic abuse.

#### **The Objectives of Carmarthen Domestic Abuse Services are:**

the relief of poverty and the relief of mental and physical distress of individuals or families, including children, who have experienced, or are at risk of experiencing, domestic abuse, sexual violence and associated issues, by the provision of hostel accommodation and by other means as will further the said objects.

#### **Mission**

Domestic abuse touches all our lives and is a result of gender inequality. We exist to support people to be free of abuse and choose their own journey.

#### **What we do**

- We listen to our clients and support them to achieve their goals in the present time, the short term and the future
- We provide refuge to women and families who need to escape domestic abuse
- We focus on the whole person and provide practical support where they need it
- We raise awareness that domestic abuse is a result of gender inequality in society
- We support children and young people to make sense of their world and understand what a healthy relationship is

#### **Our Beliefs and Values**

- We **believe** that domestic abuse is not inevitable and is a result of gender inequality in society
- We **believe** children experience domestic abuse and that they are not passive witnesses
- We **believe** men experience domestic abuse too and have barriers to disclosing due to the gender inequality in society. We believe they can contribute towards eliminating domestic abuse.
- We **believe** everyone is their own expert and have their own answers to their challenges
- We **believe** that a trauma informed, strength based approach is the most effective way to support our clients
- We are **committed** - to supporting change in our clients, to raising awareness about gender inequality and to challenging misconceptions about Domestic Abuse
- We are **curious** - our clients are important and we want help and to build a professional relationship. We want to listen to understand rather than assume we know what is happening
- We have **integrity** -, we know that people are their own experts; we are respectful, open, honest and non-judgmental
- We **strive** for excellence - we invest in our team to ensure they have the skills and knowledge they need to help our clients
- We are **collaborative** - we know we do not have all the answers and strive to work with others to find solutions to effect change

#### **The changes we want to make**

We want women and children across Carmarthenshire to:

- Feel safer
- Have improved self-concept (Efficacy, Worth & Confidence)
- Have Improved Well-being
- Have Improved Support Network
- Have Improved Skills
- More Community/Stakeholder Awareness of Domestic Abuse

#### **Our Strategic Aims**

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- Develop our expand our range of services based on our service model to enable a holistic, trauma informed, strengths based service, that is gender informed and focused
- Develop our training and community services to ensure more people understand Domestic Abuse is a result of societal gender inequality, in unacceptable and not inevitable
- Involve our stakeholders and identify partnership opportunities and develop alliances with other organisations to enhance and broaden the reach of our work
- Continue to develop a creative, well-structured working environment that is both local and specialized. Raise our profile, fundraise, and develop new income streams to grow our resources

# **CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED (REGISTERED NUMBER: 03386093)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

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### **OBJECTIVES AND ACTIVITIES**

#### **Significant activities**

##### **Refuge**

The refuge provides women and children with a safe place to stay when in crisis. 5 places are available for women and their children (if appropriate) at any one time. Workers provide intensive support with re-housing, benefits, emotional and mental well-being. They make referrals to other agencies to support issues out of our remit. Refuge can be accessed 24 hours, 7 days a week, 365 days per year.

##### **Dispersed Accommodation**

CarmDAS has purchased 2 additional properties so that we can provide crisis accommodation to service users who would not thrive in a shared refuge space. Elder victims, LGBTQIA service users, male victims, women with older children (particularly with teenage boys over 14 years old) in line with the HSG Contract.

##### **Floating Support**

A housing related project that is part of the HSG Contract, and provides a more intensive and structured support to help women gain and maintain accommodation and tenancies.

##### **Community Services**

Crisis intervention service is the first point of contact for anyone needing support or advice around Domestic Abuse. In addition to telephone and remote video support, our information centre is open for survivors to access crisis support. Support provided is both practical and emotional and information is available on issues such as safety, housing, benefits and legal issues.

**Rebuild Well-being Programme** - supports women to rebuild their lives after domestic abuse. It provides 1:1 support to help with well-being and focuses on understanding trauma and stress, improving confidence, discovering what works, identifying and managing feelings, recognizing strengths, making informed decisions and identifying who and what can help you.

**Sexual Violence Project** supports clients across the organisation who have experienced sexual violence in addition to domestic abuse. Individuals are supported by a qualified Sexual violence worker to provide specialist emotional support which is needs led and trauma Informed.

**Knowledge is Power Programme** is designed to help build the knowledge of survivors and provide peer support. The Programme provides access to learning such as Own My Life and The Voice and provides an opportunity for survivors to meet others who have faced similar challenges.

##### **Children & Young People's Services**

CarmDAS Children & Young Peoples services provide a safe, supportive and welcoming environment for children and young people impacted by domestic abuse. The Core Services include the DASH project, a county wide initiative which provides one to one support by helping develop emotional resilience. We also deliver group programmes such as the STAR Programme. Our team are trained to deliver a range of interventions Break for Change, Drawing & Talking, Decider Skills and Healing Together. We have secured funding to provide specialist play therapy to children identified as severely impacted by Domestic/Sexual abuse.

##### **IDVA**

The main purpose of the IDVA service is to address the safety of victims at high-risk of harm from intimate partners, ex-partners or family members, to secure their safety and the safety of their children. In providing a service to adult victims, every care will be taken to ensure appropriate advice and referral is provided to safeguard any dependent children. Serving as a victim's primary point of contact, IDVAs will work with their service users from the point of crisis to assess the level of risk, discuss the range of suitable options and develop individual safety and support plans.

# **CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED (REGISTERED NUMBER: 03386093)**

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### **OBJECTIVES AND ACTIVITIES**

#### **Safer Streets Campaign**

Dyfed Powys OPCC funding to deliver, in partnership with other specialist domestic abuse providers, across Mid and West Wales free practical training to support and promote change for the women and girls across our communities. To raise awareness and bystander intervention training to stop street harassment, sexual violence, violence against women and girls and domestic violence.

#### **24 Hour Helpline**

As part of the Welsh Women's Aid Federation we are able to access the Live Fear Free Helpline which provides 24 hours per day, 7 days a week, 365 days a year.

#### **Placements and Volunteering**

Volunteers are valued at CarmDAS and we continue to make available opportunities for placements, work experience. We have a qualified volunteer coordinator within the staff team and a quality kite mark. The COVID pandemic effectively ended our volunteer's involvement due to the lockdowns and further restrictions following the lifting of lockdowns. We are working towards rebuilding our volunteer base through partnership working with education establishments.

#### **Partnership Working**

Domestic Abuse is a multi-faceted issue and working collaboratively is vital to enable us to ensure that services for Domestic Abuse survivors are consistent and relevant. Carmarthen Domestic Abuse Services continues to work collaboratively with our partners across Carmarthenshire and Wales to ensure that Survivors can access the support they need. We link with other regional specialist domestic abuse specialists to ensure consistency of delivery and quality across the county. CarmDAS leads on a partnership with Calan DVS and Threshold DAS to deliver the Families First "Domestic Abuse Stops Here" project. We are also part of the delivery of the Sir Gar DAS Partnership. We are also in partnership with Threshold DAS, Calan DVS, WWDAS & MFCC to deliver the IDVA service across Carmarthenshire, Ceredigion & Pembrokeshire. We have a dedicated MARAC coordinator and employ a staff champion's framework to ensure to both build expertise and ensure we are operationally connected across the area.

#### **Staff Well-being**

Our staff are important to us and CarmDAS values their knowledge and commitment to our mission and objectives. We have an employee assistance programme in place, carry out regular appraisal and supervision and provide external supervision for all staff. We have invested in learning and development to increase knowledge and expertise and have a Champion's Framework in place to build and use this knowledge to support survivors. Our team are local and embedded in the local communities.

#### **Data Analysis**

CarmDAS uses Oasis for our client case management system. Oasis was designed by case workers from the Domestic Abuse sector and initiative and easy to use, it centralizes the capture and reporting of all data and provides insightful reporting. It is also in compliance with the sector's standards of security, confidentiality and GDPR.

#### **Policies & Procedures**

Our robust policies and procedures are implemented across all of our services.

#### **Public benefit**

We review our aims, objectives and activities each year. The review examines what we have achieved and the outcomes of our work and helps us ensure that we remain focused. The key to our success is engagement with our clients and implementing a trauma informed strengths based approach which underpins its ethos and values.

# **CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED (REGISTERED NUMBER: 03386093)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

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### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

In this financial year CarmDAS supported 453 Adults and 330 children. As in previous years, some individuals are supported by more than one of our services.

<b>Project</b>	<b>Number</b>
Refuge - Adults	21
Refuge - Children	25
Community Services - First Steps	335
Community Services - Floating Support	97
Community Services - Back To Me/Rebuild	96
Community Services - Knowledge is Power	98
Children and Young People	330
Source Oasis Database 2023	

#### **Impact**

Overall, 94% of our adult clients & 97% of our CYP clients achieved a positive outcome as a result of support by CarmDAS. Some client comments below demonstrate the difference the support has made.

#### **Clients Comments**

"CarmDAS and the Own My Life course have helped me more than I can explain. The course brings you this raw understanding about what has happened and leaves you wondering how you could have ever questioned yourself in the first place. It started me on my healing journey and CarmDAS have provided me with the tools, knowledge and support to carry on."

"My favourite thing was sitting down, feeling safe and having time to relax and reflect and breath safely. I got to let go of my worries and I feel more in control."

"I felt listened to and not judged in the environment and air support worker provided. I feel more confident in myself than previously".

"I enjoyed everything about STAR. Making glitter jars and reading a book each week"

"I feel great- better than ever and it has been nice to talk to someone that's qualified. My life is much better. I feel more in control of my emotions and I understand how trauma affects the brain and how this effects the body.

The sessions created a good way to talk about topics that do not normally get spoken about and I enjoyed the walk home after the session processing what we had spoken about."

"The play therapist was brilliant, I can't believe the change in my child, her angry outbursts have lessened, and our relationship has improved so much. I can't thank them enough".

#### **Fundraising activities**

The ongoing impact of the COVID 19 pandemic has limited our ability to carry out local fundraising activities in this financial year. However, we continue to be part of the national Ask and Act Provision. We have been successful and grateful to receive grant funding applications including Welsh Women's Aid, Thrive Rosa Fund, Police & Crime Commissioners, & the Home Office. CarmDAS held a fundraising event in Nov 2023 which was well attended by service users, professional organisations, public sector officials & members of the public. This fundraiser resulted in £2788 being raised. Please See Note 2 and 5 for a full list of funders.



# **CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED (REGISTERED NUMBER: 03386093)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

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### **FINANCIAL REVIEW**

#### **Financial position**

Due to the ongoing impact of the Covid-19 pandemic, work continues to take place to implement our business recovery plans to respond rapidly to these changes. Flexibility and adaptability were needed to enable this to work and due to previous foresight, many systems were in place. Thanks must be given to the dedication of our staff to enable this to take place.

The support by grant funders has been tremendous, demonstrating their confidence in CarmDAS' ability to provide services to those being subjected to domestic abuse despite the challenges around the pandemic and its impact on service providers, workers and clients.

Our position has improved again in 23/24 and the charity has made a gain of £54,062, when removing 'Other Income' being the Capital grants received.

#### **Principal funding sources**

The principal funding streams consist of amounts received from the Housing Support Grant (23%), third sector grants (24%), rental income (8%) and Children's Services Grants (14%), Capital Grants (29%), and other sources (2%). Lloyds Foundation continued their funding towards CarmDAS Core Costs for part of this year.

#### **Financial Position**

##### **Reserves Policy**

It is the policy of the charity to maintain unrestricted and designated funds, to ensure sufficient reserves to meet expenditure for the period following the end of the financial year until grant payments are made for the new financial year. CarmDAS has a current free reserves total of £335,521.

The free reserves of the charity, less outstanding debtors are to equate to circa six month's expenditure. The trustees review the needs for reserves in line with guidance issued by the Charity Commission. It has been identified that the greatest area of risk to the effectiveness of the charity is loss of grant income and unexpected costs. The trustees consider that six month's reserves provides sufficient funds to cover management and administration and support costs, in the event of alternative funds needing to be sourced.

At the Balance sheet date, the level of reserves is roughly in line with that outlined in the Reserves Policy above. The Trustees are taking steps to maintain the reserves through cost reduction, additional income generation and fundraising.

### **FUTURE PLANS**

#### **Future Plans and Aspirations**

This financial year has brought many challenges, changes and opportunities and we have demonstrated adaptability and resilience in our responses. As part of our business strategy, we will further develop our work with survivors, their children and families.

#### **National Quality Service Standards**

We continue to work with Welsh Women's Aid on reviewing and maintaining our NQSS.

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

#### **Governing document**

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Carmarthen Domestic Abuse Services Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 20th August 1997 and amended in December 2017. It is registered as a charity with the Charity Commission.

# **CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED (REGISTERED NUMBER: 03386093)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

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

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

All trustees are members of the Board. Applications for trusteeship are sought by advertisement and personal contact. Trustees are elected at the Annual General Meeting, and throughout the year, as suitable candidates come forward, and are needed to maintain a balanced board.

CarmDAS trustees have distinguished careers in a wide range of areas and are selected based on their skills, expertise and experience. There is an expectation that trustees will add significant value to the work of the charity and its long-term governance. They do not receive remuneration for their role as trustees.

#### **Organisational structure**

The trustees are responsible for decisions regarding the development of strategy and policy, employment, and financial management of the charity's resources. The day to day running of the charity is delegated to Chief Executive as stated in the charity's systems and accounting procedures. Trustees meet on a regular basis throughout the year.

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

Each new trustee is given a CarmDAS Governance Handbook and a Trustee Recruitment Pack containing information about the charity. This includes: a brief history of Carmarthen Domestic Abuse Services Limited, an Organisation chart, details of staff, Bankers, Accountants and Auditors, a list of policies, the Charity Commission brochure 'The Essential Trustee: What you need to know' and The Company's House brochure 'Directors and Secretaries Guide' a Conflict of Interest policy, as well as a Delegation policy.

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. All Trustees attend safeguarding training and hold an Enhanced DBS.

#### **Related parties**

Carmarthen Domestic Abuse Services Limited is affiliated with Welsh Women's Aid works to influence government policy; to support member groups, to disseminate and promote best practice and promote the implementation of service delivery standards. This membership provides CarmDAS with a voice on a national level, an opportunity to learn and share experiences and achievements and maintain a national picture of domestic abuse in Wales.

The Charity works in partnership with other local and national organisations and takes an active role in the local MARAC (Multi Agency Risk Assessment Conference). There are extensive collaborative working arrangements with other local charities to ensure quality of support for survivors and consistency of services. Pobl is the landlord of the refuge and CarmDAS is active within the Homelessness Forum, the Mental Health Forum, the Housing Grant Providers Network, the Health & Social Well-being Network and the VAWDSV (Violence Against Women Domestic & Sexual Violence) Regional Frameworks.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have examined the major strategic, business and organisational risks which the charity faces and confirm the systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks. To manage and mitigate risk a business risk register has been implemented and is reviewed quarterly.

The trustees have implemented a plan to mitigate these risks through income diversification, investing in efficient communication systems, employee assistance programme and additional supervision. Policies and processes were put into place quickly to adapt to a different way of working to ensure services remained relevant, responsive and speedy and safeguarded survivors and staff. There has been increased partnership working during the period due to remote communications enabling ease of access.

# **CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED (REGISTERED NUMBER: 03386093)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

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### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03386093 (England and Wales)

**Registered Charity number**

1064046

**Registered office**

Ty Myrddin  
Cambrian Place  
Carmarthen  
Carmarthenshire  
SA31 1QG

**Trustees**

Due to the nature of the organisation the Charities Commission have agreed to an exemption from disclosing the names of all the Charities Trustees.

**Auditors**

Xeinadin Audit Limited  
Statutory Auditors and Chartered Accountants  
24 Lammas Street  
Carmarthen  
Carmarthenshire  
SA31 3AL

**Bankers**

Lloyds Bank  
43 King Street  
Carmarthen  
Carmarthenshire  
SA31 1BW

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Carmarthen Domestic Abuse Services Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**CARMARTHEN DOMESTIC ABUSE  
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**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

**AUDITORS**

The auditors, Xeinadin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Trustee

# REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED

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## **Opinion**

We have audited the financial statements of Carmarthen Domestic Abuse Services Limited (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Basis 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

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 charitable company'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.

## **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

# **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED**

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

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and 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 exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

## **Responsibilities of trustees**

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

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

# REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED

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## **Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

## **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

## **Identifying and assessing potential risks related to irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities Act 2011 and Companies Act 2006.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty. These included compliance with Health and Safety legislation, Employment legislation and Data protection laws (including General Data Protection Regulation (GDPR)).

## **Audit response to risks identified**

As a result of performing the above, we identified revenue recognition as a key audit matter related to the potential risk of fraud.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- carrying out walkthrough, transaction testing or proof in total on all material income and expenditure streams;
- enquiring of management concerning actual and potential litigation and claims;

# REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED

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performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;

- reading minutes of meetings of those charged with governance and the senior management team;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws, regulations, and potential fraud risks to all engagement team members and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

## Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Jones FCA (Senior Statutory Auditor)  
for and on behalf of Xeinadin Audit Limited  
Statutory Auditors and Chartered Accountants  
24 Lammas Street  
Carmarthen  
Carmarthenshire  
SA31 3AL

Date: .....



# CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	16,340	377,996	394,336	334,595
<b>Charitable activities</b>	5				
Refuge		91,697	114,947	206,644	198,052
Floating Support		-	128,535	128,535	122,550
Children's Services		-	38,838	38,838	41,459
Other trading activities	3	5,642	-	5,642	6,261
Investment income	4	4,628	-	4,628	1,332
Other income		-	316,274	316,274	-
<b>Total</b>		<u>118,307</u>	<u>976,590</u>	<u>1,094,897</u>	<u>704,249</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	139	182	321	603
<b>Charitable activities</b>	7				
Community		16,657	224,407	241,064	194,699
Refuge		54,296	120,776	175,072	142,295
Floating Support		21,260	127,796	149,056	124,624
Children's Services		10,218	146,911	157,129	137,158
Admin		603	1,316	1,919	-
<b>Total</b>		<u>103,173</u>	<u>621,388</u>	<u>724,561</u>	<u>599,379</u>
<b>NET INCOME</b>		15,134	355,202	370,336	104,870
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		358,640	12,376	371,016	266,146
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>373,774</u></u>	<u><u>367,578</u></u>	<u><u>741,352</u></u>	<u><u>371,016</u></u>

The notes form part of these financial statements

**CARMARTHEN DOMESTIC ABUSE  
SERVICES LIMITED (REGISTERED NUMBER: 03386093)**

**BALANCE SHEET  
31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	18,250	301,100	319,350	20,400
<b>CURRENT ASSETS</b>					
Debtors	14	136,925	-	136,925	51,243
Investments	15	3,798	-	3,798	3,670
Cash at bank and in hand		230,784	66,481	297,265	328,731
		<u>371,507</u>	<u>66,481</u>	<u>437,988</u>	<u>383,644</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(15,986)	-	(15,986)	(33,028)
<b>NET CURRENT ASSETS</b>		<u>355,521</u>	<u>66,481</u>	<u>422,002</u>	<u>350,616</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>373,771</u>	<u>367,581</u>	<u>741,352</u>	<u>371,016</u>
<b>NET ASSETS</b>		<u>373,771</u>	<u>367,581</u>	<u>741,352</u>	<u>371,016</u>
<b>FUNDS</b>	18				
Unrestricted funds				373,771	358,640
Restricted funds				<u>367,581</u>	<u>12,376</u>
<b>TOTAL FUNDS</b>				<u>741,352</u>	<u>371,016</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Trustee

The notes form part of these financial statements

# CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	31.3.24 £	31.3.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	265,134	45,905
Net cash provided by operating activities		265,134	45,905
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(301,100)	(20,400)
Investments		(128)	342
Interest received		4,628	1,332
Net cash used in investing activities		(296,600)	(18,726)
<b>Change in cash and cash equivalents in the reporting period</b>		(31,466)	27,179
<b>Cash and cash equivalents at the beginning of the reporting period</b>		328,731	301,552
<b>Cash and cash equivalents at the end of the reporting period</b>		297,265	328,731

The notes form part of these financial statements

# CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED

## NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

### 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24 £	31.3.23 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	370,336	104,870
<b>Adjustments for:</b>		
Depreciation charges	2,150	-
Interest received	(4,628)	(1,332)
(Increase)/decrease in debtors	(85,682)	61,210
Decrease in creditors	(17,042)	(118,843)
<b>Net cash provided by operations</b>	<u>265,134</u>	<u>45,905</u>

### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
<b>Net cash</b>			
Cash at bank and in hand	<u>328,731</u>	<u>(31,466)</u>	<u>297,265</u>
	<u>328,731</u>	<u>(31,466)</u>	<u>297,265</u>
<b>Liquid resources</b>			
Deposits included in cash	-	-	-
Current asset investments	<u>3,670</u>	<u>128</u>	<u>3,798</u>
	<u>3,670</u>	<u>128</u>	<u>3,798</u>
<b>Total</b>	<u>332,401</u>	<u>(31,338)</u>	<u>301,063</u>

The notes form part of these financial statements

# **CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

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### **1. ACCOUNTING POLICIES**

#### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Carmarthen Domestic Abuse Services Limited (CARMDAS) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction values unless otherwise stated in the relevant accounting policy note(s).

At 31 March 2024 CARMDAS has total reserves of £741,352 and free reserves (after deducting fixed assets and restricted and designated funds) of £335,521.

The Supporting People programme refuge grant and the Floating Support contract have been extended to March 2024. It is expected that both grants will go out for tender shortly. However the trustees consider the going concern basis adopted for the preparation of the financial statements to be appropriate.

#### **INCOME**

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

#### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **GOVERNANCE COSTS**

The allocation of costs to this heading is by direct allocation from those costs that are directly attributable to the costs associated with constitutional or statutory requirements.

#### **TANGIBLE FIXED ASSETS**

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

Short leasehold improvements	- 10% on cost
Computer equipment	- 33.33% on cost

Due to the nature of the majority of assets being purchased by the charity being that of furniture for the refuge, it is considered appropriate to write these smaller items off to the SOFA in the year of purchase based on historical experience that these items are generally replaced on an annual basis.

The Charity currently has a financial policy to capitalise all additional assets that are individually valued at more than £1,000.

# **CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024**

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### **1. ACCOUNTING POLICIES - continued**

#### **TAXATION**

The charity is exempt from corporation tax on its charitable activities.

#### **FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used in accordance with the criteria set by the funder. Any virements from the original restrictions must be agreed with the funder/donor prior to taking action.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **HIRE PURCHASE AND LEASING COMMITMENTS**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

#### **PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### **FINANCIAL INSTRUMENTS**

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

#### **CURRENT ASSET INVESTMENT**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charitable company does not acquire put options, derivatives or other complex financial instruments.

All of the company's investments can be converted to cash immediately and as such are shown as current assets.

#### **REALISED GAINS AND LOSSES**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investment are calculated as the difference between sale proceeds and their opening carrying value or their purchase price if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

#### **DEBTORS**

Trade debtors and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

#### **CREDITORS**

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

# CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

### 2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	2,454	4,128
Grants	391,882	330,467
	<u>394,336</u>	<u>334,595</u>

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Children in Need	3,690	8,757
Lloyds Core Grant	13,889	33,778
Ministry of Justice	35,056	35,056
The Moondance Foundation Covid-19 Relief Fund	47,205	-
Nationwide Money Coach	-	21,088
Regional Grant VAWDASV	22,222	22,024
Rosa Fund	-	29,506
Inspiring Families	-	41,391
Healing Together	-	37,193
Welsh Government - Welsh Women's Aid - Tampon Tax	-	34,097
Welsh Women's Aid	58,949	512
West Wales Domestic Abuse Services	29,365	895
The Henry Smith Charity	47,700	45,600
Welsh Government	-	20,570
IDVA	125,806	-
Coomunity Matters Fund	6,000	-
Community Carers Fund		
	2,000	-
	<u>391,882</u>	<u>330,467</u>

### 3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Fundraising events	2,788	-
Services	2,854	6,261
	<u>5,642</u>	<u>6,261</u>

# CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

### 4. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	4,628	1,332

### 5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.24	31.3.23
		£	£
Rent	Refuge	86,471	77,920
Residents contribution to services	Refuge	5,226	5,184
Grants	Refuge	114,947	114,948
Grants	Floating Support	128,535	122,550
Grants	Children's Services	38,838	41,459
		374,017	362,061

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Supported People Provider Grant - Floating Support	128,535	122,551
Supported People Provider Grant - Refuge	114,947	114,947
Families First	-	21,166
Welsh Women's Aid	38,838	20,293
	282,320	278,957

### 6. RAISING FUNDS

#### RAISING DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Cost of generating income	217	603

#### OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Bad debts	104	-
Aggregate amounts	321	603



# CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

### 7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Community	211,054	30,010	241,064
Refuge	152,219	22,853	175,072
Floating Support	113,310	35,746	149,056
Children's Services	133,797	23,332	157,129
Admin	120	1,799	1,919
	<u>610,500</u>	<u>113,740</u>	<u>724,240</u>

### 8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Community	28,317	1,693	30,010
Refuge	22,399	454	22,853
Floating Support	34,507	1,239	35,746
Children's Services	22,836	496	23,332
Admin	1,799	-	1,799
	<u>109,858</u>	<u>3,882</u>	<u>113,740</u>

### 9. NET INCOME/(EXPENDITURE)

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

	31.3.24 £	31.3.23 £
Independent Examination Fee	3,720	3,540
Depreciation - owned assets	2,150	-
Other operating leases	<u>9,617</u>	<u>9,600</u>

### 10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

#### TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

# CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

### 11. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	466,010	377,852
Social security costs	35,509	24,122
Other pension costs	25,040	21,199
	<u>526,559</u>	<u>423,173</u>

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

	31.3.24	31.3.23
Administration & finance	2	2
Support work	17	16
	<u>19</u>	<u>18</u>

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

The key management are considered to be 2 individuals who directly impact the strategic direction of the Charity. The total employee benefits (including gross salary, employer national insurance contributions and employer pension contributions) of the key management personnel of the Charity were £99,744.

### 12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	38,424	296,171	334,595
<b>Charitable activities</b>			
Refuge	83,104	114,948	198,052
Floating Support	-	122,550	122,550
Children's Services	-	41,459	41,459
Other trading activities	6,261	-	6,261
Investment income	1,332	-	1,332
<b>Total</b>	<u>129,121</u>	<u>575,128</u>	<u>704,249</u>
<b>EXPENDITURE ON</b>			
Raising funds	22	581	603
<b>Charitable activities</b>			
Community	21,791	172,908	194,699
Refuge	28,370	113,925	142,295
Floating Support	2,024	122,600	124,624
Children's Services	(303)	137,461	137,158
<b>Total</b>	<u>51,904</u>	<u>547,475</u>	<u>599,379</u>

**CARMARTHEN DOMESTIC ABUSE  
SERVICES LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>NET INCOME</b>	77,217	27,653	104,870
Transfers between funds	22,429	(22,429)	-
<b>Net movement in funds</b>	99,646	5,224	104,870
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	258,998	7,148	266,146
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>358,644</u>	<u>12,372</u>	<u>371,016</u>

**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Short leasehold improvements £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2023	-	19,300	1,100	10,654	31,054
Additions	301,100	-	-	-	301,100
At 31 March 2024	<u>301,100</u>	<u>19,300</u>	<u>1,100</u>	<u>10,654</u>	<u>332,154</u>
<b>DEPRECIATION</b>					
At 1 April 2023	-	-	-	10,654	10,654
Charge for year	-	1,930	220	-	2,150
At 31 March 2024	<u>-</u>	<u>1,930</u>	<u>220</u>	<u>10,654</u>	<u>12,804</u>
<b>NET BOOK VALUE</b>					
At 31 March 2024	<u>301,100</u>	<u>17,370</u>	<u>880</u>	<u>-</u>	<u>319,350</u>
At 31 March 2023	<u>-</u>	<u>19,300</u>	<u>1,100</u>	<u>-</u>	<u>20,400</u>

# CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

### 14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	77,515	38,629
Accrued income	57,341	6,173
Other debtors	-	501
Prepayments	2,069	5,940
	<u>136,925</u>	<u>51,243</u>

### 15. CURRENT ASSET INVESTMENTS

	31.3.24	31.3.23
	£	£
Listed investments	<u>3,798</u>	<u>3,670</u>

### 16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	8,115	10,498
Deferred income	-	17,061
Accrued expenses	7,871	5,469
	<u>15,986</u>	<u>33,028</u>

### 17. LEASING AGREEMENTS

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

	2024	2023
	Land & buildings	Land & buildings
	£	£
Due within 1 year	8,400	1,600
Due 1- 5 years	1,400	-
Due > 5 years	-	-
	<u>9,800</u>	<u>1,600</u>

# CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

### 18. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	338,640	44,195	382,835
Lloyds Core Grant	-	(29,064)	(29,064)
Service development fund	20,000	-	20,000
	<u>358,640</u>	<u>15,131</u>	<u>373,771</u>
<b>Restricted funds</b>			
SPPG - floating support	-	(1,215)	(1,215)
SPPG - refuge	4,143	-	4,143
Miscellaneous grants	-	74,779	74,779
Children in Need	3,180	(1,804)	1,376
Housing Strategy Grant	-	1,215	1,215
Welsh Government capital fund	-	179,995	179,995
Regional Revenue Grant	6,064	(5,360)	704
Moondance Foundation Grant	-	27,828	27,828
Rosa Women Thrive Fund	1,274	-	1,274
Henry Smith Fund	-	4,307	4,307
Safer Streets Fund	(30)	5,949	5,919
IDVA Start up Fund	(2,255)	14,408	12,153
Community Matters Fund	-	(25)	(25)
Screwfix Grant	-	4,949	4,949
Community Carers Fund	-	179	179
Clothworker's Grant	-	50,000	50,000
	<u>12,376</u>	<u>355,205</u>	<u>367,581</u>
<b>TOTAL FUNDS</b>	<u>371,016</u>	<u>370,336</u>	<u>741,352</u>

# CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

### 18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	118,307	(74,112)	44,195
Lloyds Core Grant	-	(29,064)	(29,064)
	<u>118,307</u>	<u>(103,176)</u>	<u>15,131</u>
<b>Restricted funds</b>			
SPPG - floating support	91,765	(92,980)	(1,215)
SPPG - refuge	114,949	(114,949)	-
Miscellaneous grants	78,000	(3,221)	74,779
Children in Need	3,691	(5,495)	(1,804)
Housing Strategy Grant			
	<u>36,771</u>	<u>(35,556)</u>	<u>1,215</u>
SP Funding DASH	58,949	(58,949)	-
Welsh Government capital fund	183,274	(3,279)	179,995
Regional Revenue Grant	22,222	(27,582)	(5,360)
Moondance Foundation Grant	47,205	(19,377)	27,828
Henry Smith Fund			
	<u>47,698</u>	<u>(43,391)</u>	<u>4,307</u>
Ministry of Justice - DASV Fund	35,056	(35,056)	-
CADA Fund	38,838	(38,838)	-
Safer Streets Fund	29,366	(23,417)	5,949
IDVA Start up Fund	125,806	(111,398)	14,408
Community Matters Fund	6,000	(6,025)	(25)
Screwfix Grant	5,000	(51)	4,949
Community Carers Fund	2,000	(1,821)	179
Clothworker's Grant	50,000	-	50,000
	<u>976,590</u>	<u>(621,385)</u>	<u>355,205</u>
<b>TOTAL FUNDS</b>	<u><u>1,094,897</u></u>	<u><u>(724,561)</u></u>	<u><u>370,336</u></u>

# CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

### 18. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	258,998	77,213	2,429	338,640
Service development fund	-	-	20,000	20,000
	<u>258,998</u>	<u>77,213</u>	<u>22,429</u>	<u>358,640</u>
<b>Restricted funds</b>				
SPPG - floating support	(875)	(96)	971	-
SPPG - refuge	2,971	1,172	-	4,143
Children in Need	2,787	393	-	3,180
Families First - DASH	3	15	(18)	-
The Community Foundation in Wales - The Henry Smith Charity	(1)	-	1	-
People's Postcode Trust - Freedom and Beyond	(164)	-	164	-
Regional Revenue Grant	-	6,065	(1)	6,064
Community Foundation Fund	(57)	-	57	-
Moondance Foundation Grant	(84)	-	84	-
Awards 4 All - Covid-19 Rebuild Grant	(14)	-	14	-
Children in Need ACES Project	1,421	-	(1,421)	-
Nationwide Money Coach fund	(115)	115	-	-
Rosa Women Thrive Fund	1,280	(6)	-	1,274
Healing Together Fund	(1)	16	(15)	-
Inspiring Families Fund	(2)	-	2	-
WWA/Tampon Tax Fund	(1)	1	-	-
Henry Smith Fund	-	-	-	-
	-	1,870	(1,870)	-
Safer Streets Fund	-	(30)	-	(30)
Refuge Therapy Room Build Fund	-	20,397	(20,397)	-
IDVA Start up Fund	-	(2,255)	-	(2,255)
	<u>7,148</u>	<u>27,657</u>	<u>(22,429)</u>	<u>12,376</u>
<b>TOTAL FUNDS</b>	<u>266,146</u>	<u>104,870</u>	<u>-</u>	<u>371,016</u>

# CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

### 18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	129,121	(51,908)	77,213
<b>Restricted funds</b>			
SPPG - floating support	89,462	(89,558)	(96)
SPPG - refuge	114,947	(113,775)	1,172
Children in Need	8,757	(8,364)	393
Families First - DASH	21,164	(21,149)	15
Regional Revenue Grant	22,027	(15,962)	6,065
Nationwide Money Coach fund	21,088	(20,973)	115
Rosa Women Thrive Fund	29,505	(29,511)	(6)
Healing Together Fund	37,194	(37,178)	16
Inspiring Families Fund	41,391	(41,391)	-
WWA/Tampon Tax Fund	34,096	(34,095)	1
Henry Smith Fund			
	45,598	(43,728)	1,870
Housing grant Fund	33,085	(33,085)	-
Ministry of Justice - DASV Fund	35,056	(35,056)	-
CADA Fund	20,294	(20,294)	-
Safer Streets Fund	895	(925)	(30)
Refuge Therapy Room Build Fund	20,570	(173)	20,397
IDVA Start up Fund	(1)	(2,254)	(2,255)
	<u>575,128</u>	<u>(547,471)</u>	<u>27,657</u>
<b>TOTAL FUNDS</b>	<u>704,249</u>	<u>(599,379)</u>	<u>104,870</u>

### DESIGNATED FUNDS

Service Development - The Trustees have agreed for a designated fund from reserves to be held to cover salary costs to support the development of future services.

### RESTRICTED FUNDS

SPPG - Floating Support

Carmarthenshire County Council Supporting People Providers Grant for provision of structured tenancy related support services out in the community.

SPPG - Refuge

Carmarthenshire County Council Supporting People Providers Grant for provision of crisis access safe accommodation and support within refuge.

Children In Need



# **CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024**

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### **18. MOVEMENT IN FUNDS - continued**

Children In Need's Small Grant Programme will be used to provide activity groups for children who have been impacted by Domestic Abuse in a safe and supportive environment.

Families First DASH (Domestic Abuse Stops Here)

Funding secured through Tender application from Carmarthenshire County Council Children's Partnership, Families First for provision of structured support for children 0 - 18 out in the community.

People's Postcode Trust - Freedom and Beyond

To create a short film about the lives of women who have experienced domestic abuse.

Regional Revenue Grant - The grant has been utilised to provide additional support for our Back to Me Project which focuses on well-being. This has been in response to the increase demand for services as a result of the pandemic.

Community Foundation Fund - The grant has been utilised for additional staffing costs in response to the increased needs for CarmDAS services during the pandemic.

Big Lottery Rural Top up - The rural Top Up grant has been used during the year to train workers and develop an online educational training programme to clients in rural areas of Carmarthenshire who have experienced domestic abuse.

Moondance Foundation Grant - The Moondance grant has enabled CarmDAS to employ an additional worker to provide service development work for charity sustainability & growth.

Awards 4 All - Covid-19 Rebuild Grant - The funding received has been used for additional staffing costs and enabled extended support hours to be delivered in relation to the pandemic.

Children in Need - ACES Project - Working in partnership with Calan DVS to provide two child and young person support workers to be trained and deliver the ACES recovery toolkit within Carmarthenshire to those impacted by domestic abuse.

Nationwide Money Coach fund - The grant funding will provide staff and associated costs to work with Clients affected by economic abuse.

Henry Smith - The grant funding will provide funding towards 3 years salary & on costs of the senior Child & Youth Worker at a project supporting children, young people & their families who have been subjected to domestic abuse.

Rosa Women Thrive Fund - This programme will fund work supporting the UK's most vulnerable, disadvantaged and/or under-represented women and girls to improve their mental health and wellbeing, gaining confidence, tools, skills and support to sustain those improvements, and/or improve their financial resilience, increasing their routes out of poverty, gaining confidence, tools, skills and support to secure a stable financial future.

Inspiring Families - This project aims to provide salary and support costs to cover group worker facilitators to provide support programmes to help strengthen and stabilise families where domestic violence and abuse is a known component but the family are choosing to stay together.

# **CARMARTHEN DOMESTIC ABUSE SERVICES LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024**

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### **18. MOVEMENT IN FUNDS - continued**

WWA - Tampon Tax - the fund allocates funds generated from the VAT on sanitary products to projects to improve the lives of disadvantaged women and girls. It will cover the costs associated with appointing a Mental Ill Health Worker who will arrange referrals to The Family Therapy Team and support for people struggling with their mental health.

Big Lottery Rural Grant Programme - To provide a project and new worker working in the rural wards of Carmarthen to tackle the impact of domestic abuse on those living in rural areas of Carmarthenshire. for women who have / are experiencing domestic abuse and who have poor mental health.

MOJ VAWDASV Covid 19 Funding - The grant has been utilised to enable additional capacity within our team to deliver support services due to increased demand caused by Covid-19.

Comic relief covid-19 emergency fund - The funding has been used to employ a senior Children and Young Persons worker to provide additional support to those impacted by domestic abuse during the pandemic and develop the service.

### **19. EMPLOYEE BENEFIT OBLIGATIONS**

The charity pays into a defined contribution pension scheme for its employees. The pension cost charge represents contributions paid by the charity to the fund and amounted to £26,192 (2023: £21,198 ). At the year end 31 March 2024 £Nil (2023: £Nil) of pension contributions remained outstanding.

### **20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.