

Charity Registration No. 1111610

Company Registration No. 05430841 (England and Wales)

**DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**



# DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Councillor R C Bithell Ms N J Jones Ms D Roberts Ms K Browning Ms S A Henderson
<b>Secretary</b>	Mr N Patel
<b>Charity number</b>	1111610
<b>Company number</b>	05430841
<b>Registered office</b>	Wrenmore House 104 Chester Road East Shotton Deeside Clwyd United Kingdom CH5 1QD
<b>Auditor</b>	Azets Brynford House 21 Brynford Street Holywell Clwyd United Kingdom CH8 7RD

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# **DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD**

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# **DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2021**

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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 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **Objectives and activities**

##### **Objectives and aims**

The Domestic Abuse Safety Unit North Wales Ltd provides professional coordinated interventions to people experiencing domestic abuse across Flintshire and Denbighshire to maximise their safety, and the safety of their families. The charity supports anyone who has been subjected to mental, physical or sexual abuse by their partners or persons with whom they have had a relationship. The aim is to assist them in making the transition to a safe and secure life.

We are committed to delivering a gender specific service as domestic abuse, violence and sexual violence affects both men and women. However we acknowledge that evidence indicates that women and girls are disproportionately impacted by violence and this is a violation of human rights and a cause and consequence of gender inequality. This means that when these forms of violence are experienced by women and girls, this operates a means of social control and maintains an unequal power relations, linking to systematic discrimination, reinforcing women's subordinate status.

Our services and support are therefore delivered in a way that specifically meet the needs of the client and acknowledges individuals experiencing multiple inequalities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

##### **Significant activities**

DASU provides a range of support services including, advocacy, information, group-work, training, refuge accommodation when necessary, and liaising with other agencies including social services, police, health and substance misuse services on behalf of clients.

Maintaining the safety and well-being of service users is achieved by risk assessment, safety planning and working with others to achieve positive outcomes. DASU participates in the monthly Multi Agency Risk Assessment Conferences (MARAC), which is a key mechanism for multi-agency collaboration.

DASU helps survivors of domestic abuse in a wide variety of tangible ways such as helping clients to claim welfare benefits, accessing legal representation and attending court, safety planning, risk assessment and assisting clients to secure accommodation in private or social housing. Many of our clients have children, and we can assist them by finding places in play-groups, schools and colleges for the children when entering refuge with their parent, or when re-settling in permanent housing. This is an important element of the overall service provision, as is registration with GPs and dentists and accessing other health services, so basic needs and continued health and well-being is promoted.

In addition to this wide-ranging practical support, DASU works with survivors to increase their confidence, self-esteem and the strength to emerge from social exclusion and stigmatisation and enable them to take control of their lives. This takes the form of individual counselling, group work and training, and has led to a number of clients finding the confidence to take up paid and volunteering work.

# **DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **Raising awareness**

An important area of work is awareness-raising within the community and related agencies. This includes workshop sessions in schools and colleges, talks to women's and church groups, and training for midwives and health visitors as part of the Integrated Care Pathway.

The importance of this work is primarily in raising awareness, but it also establishes valuable links with pupils, teachers and practitioners in related agencies. A monthly coffee morning helps to increase social networks and decrease isolation. This monthly meeting is an opportunity for women to raise concerns, discuss options and offer mutual support. In addition, we are offering short training opportunities, providing clients with life skills which they have identified as needing. Such activities have included cooking, basic car mechanic courses, arts and craft activities and future plans include Internet safety, and employability skills.

### **Funding streams**

DASU continued to be financially supported by many organisations both for existing and new contracts/awards, including:

- Conwy County Borough Council
- Denbighshire County Council
- Flintshire County Council
- Wrexham County Borough Council
- Community Fund
- Gwynt y Mor
- Lloyds Foundation
- Nationwide
- The Office of the Police & Crime Commissioner – North Wales
- Burbow
- Children In Need
- Moondance Foundation
- Charles Hayward
- Steve Morgan Foundation
- Crisis UK
- Charities Aid Foundation

### **Donations**

During 2020-2021 a staggering amount of £106,053 was raised through donations from both continued dedicated supporters and new donators. £11,392 was raised through an independent charity shop in Holywell alongside a second independent charity shop in Ffynnongroew, individual people and organisations and general donations. The Trustees would like to register their sincere thanks to all who have donated in such a difficult year. The funds will go towards making a difference to the lives of domestic abuse survivors.

### **Achievements and performance**

#### **Financial review**

The Trustees have examined the charity's requirements for the reserves in light of the main risks to the organisation. The reserves as at 31st March 2021 were sufficient to cover 4.1 months' running costs.

# DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### Grants

The charity received the following restricted grants during the financial year:

	£
Burbo	5,692
Buttle Trust	3,270
Charities Aid Foundation	6,790
Conwy County Borough Council	5,000
Charles Hayward	12,677
Children In Need	26,973
Community Foundation Wales	15,000
Community Fund	122,328
Crisis UK	23,257
Edward Gostling	205
Glasspool Fund	600
Gwynt Y Mor	5,548
Heal and Thrive	17,900
Homeless Link	77,000
Lloyds Foundation	5,400
Moondance Foundation	40,081
Nationwide	21,893
The Office of the Police & Crime Commissioner/Welsh Government	821,951
Post Code Lottery	665
Screwfix	3,900
Steve Morgan Fund	12,000
WCVA	55,950
Welsh Womens Aid/VSEF	23,000
<b>TOTAL</b>	<b>1,307,080</b>

### Structure, governance and management

#### Governing document

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

#### Trustees

The trustees who served during the year and up to the date of signature of the financial statements were:

Councillor R C Bithell  
Ms N J Jones  
Ms D Roberts  
Ms K Browning  
Ms S A Henderson

# **DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

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

The directors of the company are also trustees for the purpose of charity law and under the company's Articles. There are five trustees, who meet at minimum of six times each year as the Management Committee. All members are invited to nominate trustees prior to the AGM. DASU is also registered with Flintshire Local Voluntary Council, Volunteer Bureau, where potential trustees and volunteers may be identified and referred to us. We continue to encourage involvement from clients when they no longer receive a service from DASU.

Trustees are recruited for their particular skills and their interest in combating domestic abuse. Most trustees are already familiar with the practical work of the charity. Additionally new trustees receive induction training and additional relevant training throughout the year.

The trustees on the management committee have a broad mix of skills. They include a County Councillor and representatives from the fields of education, local government, finance and Higher Education. However, we believe it would further enhance the Committee to recruit trustees with experience in Equality and Diversity, HR, Commissioning and tendering and the third sector.

Our organisation is led by women to support women and as such the majority of our board are and will continue to be women, this includes the role of Chair of the Trustees and CEO, both of which are restricted to women only candidates. However we will seek to recruit more men to the board in the future, as we recognise that men can also be victims of Domestic Abuse and as such deserve equal access to support, and an opportunity to live free from fear.

### **Trade creditors policy**

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year-end were equivalent to 40 days' purchases, based on the average daily amount invoiced by suppliers during the year.

### **Organisational structure**

The CEO has overall responsibility for operational matters, this is a delegated authority from the board of Trustees. The CEO attends provider forums across North Wales, Strategic partnership group meetings and bi-monthly board meetings where all decisions are recorded and communicated. The organisation has operated in Deeside for over 30 years and has now gained contracts across many counties in North Wales, including Wrexham, Conwy and Denbighshire.

### **Related parties**

DASU has strong links with Flintshire County Council, particularly the Social Services and Housing Departments, Wrexham County Borough Council, Denbighshire County Council, Conwy County Borough Council, the Domestic Abuse Co-ordinator and Flintshire Neighbourhood Wardens, Clwyd Alyn Housing Association Women's Aid, North Wales Police, and in particular the Domestic Violence Officer, are important partners. DASU is a member of Flintshire Local Voluntary Council, Welsh Women's Aid, Cymorth Cymru, Respect and Child Poverty Action Group.

### **Auditor**

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

The trustees' report was approved by the Board of Trustees.

# **DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD**

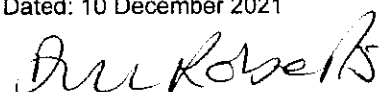
## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2021**

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**Ms D Roberts**

Trustee

Dated: 10 December 2021

A handwritten signature in black ink, appearing to read 'D Roberts', written in a cursive style.



# **DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2021***

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The trustees (who are also the directors of Domestic Abuse Safety Unit North Wales Ltd across Flintshire and Denbighshire 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 Accounting Standards (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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

# DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD

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#### Opinion

We have audited the financial statements of Domestic Abuse Safety Unit North Wales Ltd (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, 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 *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.

#### 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 contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

# **DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD**

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charitable company or to cease operations, or have no realistic alternative but to do so.

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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we 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. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. 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.

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

  
Azets

Chartered Accountants  
Statutory Auditor

10 December 2021

Brynford House  
21 Brynford Street  
Holywell  
Clwyd  
United Kingdom  
CH8 7RD

# **DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD**

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Azets is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

# DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income and endowments from:</b>							
Donations and legacies	2	99,965	6,088	106,053	24,798	-	24,798
Charitable activities	3	349,288	1,307,080	1,656,368	837,608	319,389	1,156,997
Other trading activities	4	1,079,089	20,000	1,099,089	300,166	-	300,166
Investments	5	94	-	94	53	-	53
Other income	6	-	-	-	885	-	885
<b>Total income</b>		<b>1,528,436</b>	<b>1,333,168</b>	<b>2,861,604</b>	<b>1,163,510</b>	<b>319,389</b>	<b>1,482,899</b>
<b>Expenditure on:</b>							
Charitable activities	7	1,257,795	1,198,810	2,456,605	1,130,099	282,808	1,412,907
Other	11	5,154	-	5,154	-	-	-
<b>Total resources expended</b>		<b>1,262,949</b>	<b>1,198,810</b>	<b>2,461,759</b>	<b>1,130,099</b>	<b>282,808</b>	<b>1,412,907</b>
<b>Net incoming resources before transfers</b>		<b>265,487</b>	<b>134,358</b>	<b>399,845</b>	<b>33,411</b>	<b>36,581</b>	<b>69,992</b>
Gross transfers between funds		286,431	(286,431)	-	6,481	(6,481)	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>551,918</b>	<b>(152,073)</b>	<b>399,845</b>	<b>39,892</b>	<b>30,100</b>	<b>69,992</b>
Fund balances at 1 April 2020		215,790	152,073	367,863	175,898	121,973	297,871
<b>Fund balances at 31 March 2021</b>		<b>767,708</b>	<b>-</b>	<b>767,708</b>	<b>215,790</b>	<b>152,073</b>	<b>367,863</b>

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 also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	12		434,585		434,876
<b>Current assets</b>					
Debtors	13	206,064		120,141	
Cash at bank and in hand		1,096,498		348,505	
		<u>1,302,562</u>		<u>468,646</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(559,439)</u>		<u>(125,659)</u>	
Net current assets			743,123		342,987
<b>Total assets less current liabilities</b>			<u>1,177,708</u>		<u>777,863</u>
<b>Provisions for liabilities</b>			<u>(410,000)</u>		<u>(410,000)</u>
<b>Net assets</b>			<u><u>767,708</u></u>		<u><u>367,863</u></u>
<b>Income funds</b>					
Restricted funds			-		152,073
Unrestricted funds			767,708		215,790
			<u>767,708</u>		<u>367,863</u>

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

The financial statements were approved by the Trustees on 10 December 2021

Ms D Roberts  
Trustee

Company Registration No. 05430841



# DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	18		754,342		374,833
<b>Investing activities</b>					
Purchase of tangible fixed assets		(6,443)		(210,000)	
Investment income received		94		53	
<b>Net cash used in investing activities</b>			(6,349)		(209,947)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			747,993		164,886
Cash and cash equivalents at beginning of year			348,505		183,619
<b>Cash and cash equivalents at end of year</b>			1,096,498		348,505



# DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

#### 1.1 Accounting convention

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 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.

# DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	no depreciation
Fixtures and fittings	20% on reducing balance
Motor vehicles	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies

(Continued)

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.9 Taxation

The charity is exempt from Corporation Tax on its charitable activities.

#### 1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021 £	2021 £	2021 £	2020 £
Donations and gifts	75,155	6,088	81,243	24,798
Grants	24,810	-	24,810	-
	<u>99,965</u>	<u>6,088</u>	<u>106,053</u>	<u>24,798</u>

# DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 3 Charitable activities

	2021 £	2020 £
Grants	1,656,368	1,156,997
Analysis by fund		
Unrestricted funds	349,288	837,608
Restricted funds	1,307,080	319,389
	1,656,368	1,156,997

### 4 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021 £	2021 £	2021 £	2020 £
Rental income	1,078,529	20,000	1,098,529	300,048
Miscellaneous income	560	-	560	118
Other trading activities	1,079,089	20,000	1,099,089	300,166

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Bank interest received	94	53

### 6 Other income

	Total	Unrestricted funds
	2021 £	2020 £
Other income	-	885

# DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Other income (Continued)

7 Charitable activities

	2021 £	2020 £
Staff costs	1,461,592	926,789
Depreciation and impairment	1,580	364
Rent and rates	171,367	115,384
Licences and insurance	11,167	6,296
Light and heat	34,321	19,224
Telephone	41,535	17,563
Postage and stationery	6,905	10,163
Advertising	-	1,828
Sundries	23,449	4,132
Sessional work	-	16,401
Training	84,239	10,870
Volunteers' expenses	-	2,983
Motor and travelling expenses	15,274	25,992
Supervision	12,550	2,906
Cleaning and waste disposal	25,742	13,190
Repairs and renewals	392,671	130,473
TV rental and licences	1,733	(291)
Other charitable expenditure	75,362	30,180
	<u>2,359,487</u>	<u>1,334,447</u>
Share of support costs (see note 8)	932	851
Share of governance costs (see note 8)	96,186	77,609
	<u>2,456,605</u>	<u>1,412,907</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,257,795	1,130,099
Restricted funds	1,198,810	282,808
	<u>2,456,605</u>	<u>1,412,907</u>

# DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Bank charges	932	-	932	851	-	851
Audit fees	-	3,000	3,000	-	7,200	7,200
Accountancy and legal fees	-	93,186	93,186	-	70,409	70,409
	<u>932</u>	<u>96,186</u>	<u>97,118</u>	<u>851</u>	<u>77,609</u>	<u>78,460</u>
Analysed between Charitable activities	<u>932</u>	<u>96,186</u>	<u>97,118</u>	<u>851</u>	<u>77,609</u>	<u>78,460</u>

Governance costs includes payments to the auditors of £7,200 (2020- £Nil) for audit fees.

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Full time	50	29
Part time	11	11
Total	<u>61</u>	<u>40</u>

### Employment costs

	2021 £	2020 £
Wages and salaries	1,388,889	879,764
Other pension costs	72,703	47,025
	<u>1,461,592</u>	<u>926,789</u>

There were no employees whose annual remuneration was £60,000 or more.

# DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 11 Other

	Unrestricted funds	Total
	2021	£ 2020
Net loss on disposal of tangible fixed assets	5,154	-
	<u>5,154</u>	<u>-</u>

### 12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2020	433,422	27,258	12,750	473,430
Additions	-	6,443	-	6,443
Disposals	-	(6,443)	-	(6,443)
At 31 March 2021	<u>433,422</u>	<u>27,258</u>	<u>12,750</u>	<u>473,430</u>
<b>Depreciation and impairment</b>				
At 1 April 2020	-	25,804	12,750	38,554
Depreciation charged in the year	-	1,580	-	1,580
Eliminated in respect of disposals	-	(1,289)	-	(1,289)
At 31 March 2021	<u>-</u>	<u>26,095</u>	<u>12,750</u>	<u>38,845</u>
<b>Carrying amount</b>				
At 31 March 2021	<u>433,422</u>	<u>1,163</u>	<u>-</u>	<u>434,585</u>
At 31 March 2020	<u>433,422</u>	<u>1,454</u>	<u>-</u>	<u>434,876</u>

### 13 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	186,283	7,465
Other debtors	5,692	102,535
Prepayments and accrued income	14,089	10,141
	<u>206,064</u>	<u>120,141</u>

# DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 14 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	-	(18,696)
Trade creditors	46,921	48,545
Other creditors	13,202	2,386
Accruals and deferred income	499,316	93,424
	<u>559,439</u>	<u>125,659</u>

### Provisions for liabilities

	2021 £	2020 £
	<u>410,000</u>	<u>410,000</u>

Movements on provisions:

	£
At 1 April 2020 and 31 March 2021	<u>410,000</u>

The provision relates to amounts received from the Welsh Government to purchase properties; if the buildings are sold, the first £410,000 of the consideration is repayable to the Welsh Government on demand.

### 16 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	434,585	-	434,585	434,876	-	434,876
Current assets/ (liabilities)	743,123	-	743,123	342,987	-	342,987
Provisions	(410,000)	-	(410,000)	(410,000)	-	(410,000)
	<u>767,708</u>	<u>-</u>	<u>767,708</u>	<u>367,863</u>	<u>-</u>	<u>367,863</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).



# DOMESTIC ABUSE SAFETY UNIT NORTH WALES LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18	Cash generated from operations	2021 £	2020 £
	Surplus for the year	399,845	69,992
	Adjustments for:		
	Investment income recognised in statement of financial activities	(94)	(53)
	Loss on disposal of tangible fixed assets	5,154	-
	Depreciation and impairment of tangible fixed assets	1,580	364
	Movements in working capital:		
	(Increase) in debtors	(85,923)	(29,532)
	Increase in creditors	433,780	124,062
	(Decrease) in provisions	-	210,000
	<b>Cash generated from operations</b>	<b>754,342</b>	<b>374,833</b>
19	<b>Analysis of changes in net funds</b>		
	The charity had no debt during the year.		