ASH WALES LIMITED

England & Wales · Charity number 1120834

Details

Status	Registered
Legal form	Charitable company
Company number	06030302
Registered	2007-09-13
Register	View on the Charity Commission register

Contact

Address	14 Hollybush Rise Cardiff CF23 6TG
Phone	07830689265
Email	enquiries@ashwales.org.uk
Website	http://www.ash.wales

Activities

Objects: THE OBJECTS FOR WHICH THE CHARITY IS ESTABLISHED ARE TO PRESERVE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF PEOPLE LIVING IN WALES WHO ARE THOSE, IN PARTICULAR BUT NOT EXCLUSIVELY, PRACTISING OR LIKELY TO PRACTICE CIGARETTE OR OTHER FORM OF SMOKING BY:(I) ADVANCING THE EDUCATION OT THE PUBLIC IN WALES CONCERNING THE EFFECTS OF CIGARETTE AND OTHER FORMS OF SMOKING AND THEIR EFFECTS ON THE HEALTH OF THE COMMUNITY AND THE INDIVIDUALS;(II) ASSISTING, CARRYING OUT, PROMOTING AND ENCOURAGING RESEARCH INTO CIGARETTE AND OTHER FORMS OF SMOKING AND TO COLLECT AND STUDY INFORMATION RELATING THERETO WITH A VIEW TO THE PUBLICATION OF THE SAME AND THE COMMUNICATION OF INFORMATION IN CONNECTION THEREWITH TO THE GENERAL PUBLIC AND OTHERS HAVING A LEGITIMATE INTEREST IN RECEIVING SUCH INFORMATION FOR THE BENEFIT OF THE HEALTH OF THE COMMUNITY AT LARGE;(III) ALERTING THE PUBLIC TO THE DANGERS OF TOBACCO USE AND TO SEEK TO PREVENT THE DISABILITY AND DEATH WHICH IT CAUSES.

Activities: ASH Wales is the leading organisation working towards a smokefree Wales. Working on projects, campaigns and policy in order to achieve a reduction in, and eventual elimination of, the health problems associated with smoking and tobacco use.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** IN WALES.
- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£320,822	£310,207	-	-
2024-03-31	£289,740	£308,673	-	-
2023-03-31	£320,943	£281,781	-	-
2022-03-31	£301,681	£276,106	-	-
2021-03-31	£303,861	£254,465	-	-

Trustees

Name	Role	Appointed
Helen Poole		
Jonathan Phillips		2021-11-03
Kate Thompson		2018-09-11
Richard Spear		2022-05-11
Simon Wilkinson		2017-06-05
Stuart Price		2022-07-20

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ASH WALES LIMITED

England & Wales - Charity number 1120834

Accounts

Company registration number 06030302 (England and Wales)

Charity registration number 1120834 (England and Wales)

ASH WALES LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

ASH WALES LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs H Poole Mr S Wilkinson Mrs K Thompson Professor G Moore Mr J Phillips Mr R M Spear Mr S Price	
Country of incorporation	United Kingdom (England and Wales)	06030302
Charity registration	England and Wales	1120834
Registered office	14 Hollybush Rise Cardiff Wales CF23 6TG	
Independent examiner	WBV Limited The Third Floor Langdon House, Langdon Road SA1 Swansea Waterfront Swansea Wales SA1 8QY	

ASH WALES LIMITED

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ASH WALES LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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).

Objectives and activities
ASH Wales is the only public health charity in Wales whose work is dedicated to tackling the harm and inequality caused by tobacco. Set up in 2007, we are an independent body working in partnership with other leading bodies and our sister organisations across the UK.

Our mission
To achieve a smoke-free Wales by working for robust tobacco control policy. We work to raise awareness of the health, social and economic effects of smoking by working with communities, young people and partners across Wales. We work on projects, campaigns and policy to achieve a reduction in, and eventual elimination of, the health problems associated with smoking and tobacco use.

Summary of the objectives of the charity set out in its governing document
The objectives for which the Charity is established are to preserve and protect the physical and mental health of people living in Wales who are those, in particular but not exclusively, practising or likely to practise cigarette or other forms of smoking by:

- Advancing the education of the public in Wales concerning the effects of cigarette and other forms of smoking and their effects on the health of the community and the individuals.
- Assisting, carrying out, promoting and encouraging research into cigarette and other forms of smoking and to collect and study information relating thereto with a view to the publication of the same and the communication of information in connection therewith to the public and others having a legitimate interest in receiving such information for the benefit of the health of the community at large.
- Alerting the public to the dangers of tobacco use and to seek to prevent the disability and death which it causes.

Public benefit
The Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Activities
Our key activities

- We communicate the issues relating to smoking and tobacco use in Wales
- We build effective networks of interested parties working in tobacco control in Wales
- We provide support and advocacy to individuals and projects in the tobacco control arena, and to those who are not adequately represented in public health policy or practice
- We campaign for public health measures to protect the health of all people in Wales from the harm caused by smoking and tobacco
- We research and develop policy and projects in the areas of smoking and tobacco control

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

The main activities undertaken to further the charity's purpose for public benefit are noted throughout the report.

Strategic Priorities
In 2023 ASH Wales developed a three-year strategy aimed at bringing about the changes needed for Wales to achieve its smoke-free ambition (5% smoking rate by 2030).

With a strategic focus on influencing policy, community engagement, and emboldening tobacco regulation and enforcement ASH Wales aims to reach its vision of a world free from the harm caused by tobacco.

Addressing health inequalities and outcomes ensuring that no smoker is left behind is a key priority as we move towards the 2030 target.

There are three primary strategic aims;

- Secure national strategies to achieve a smoke-free Wales by 2030
- Maximise existing tobacco control actions and minimise smoking-related harm and inequalities
- Influence policy development and actions through strong coalitions and stakeholder engagement

The Tobacco Control Action Plan 2022-2030 sets out a clear path to a smokefree Wales including, two-year reviews and long-term targets;

- A framework of analysis that ensures accountability, benchmarking and periodic reviews of progression against the endgame target of 5% by 2030.
- Adequate funding for all the costs of tobacco control measures.
- The timely implementation of tobacco control measures and legislation
- Wales aligned with UK on legislation and additional measures to reduce tobacco availability and attractiveness.
- Adherence to the requirements of Article 5.3 of the WHO FCTC

Achievements and performance

Significant activities and achievements against objectives

Introduction

The 2024–2025 reporting period marked a year of strategic momentum and impactful advocacy for ASH Wales. Working across policy, education, digital engagement, and frontline delivery, we made significant strides in advancing tobacco control, influencing legislation, and protecting communities from the harms of smoking and vaping. This report outlines our activities, collaborations, and achievements across the year, celebrating the successes that have positioned ASH Wales as a leading voice in public health in Wales and a thought leader in tobacco control.

Our work this year was driven by a clear mission: to protect future generations from nicotine addiction, support those most affected by tobacco harm, and hold policy and industry to account. Every project, campaign, and conversation was anchored in evidence and designed to reduce inequalities, shift social norms, and make quitting easier and more accessible across all Welsh communities.

Leading on the Tobacco and Vapes Bill

ASH Wales was at the forefront of one of the most progressive tobacco control policies in recent memory - the Tobacco and Vapes Bill. The Bill's proposal to phase out tobacco sales to anyone born on or after 1 January 2009 presented a pivotal moment in public health. Our involvement aimed to ensure that Welsh evidence, voices, and values were embedded in UK legislation.

We led the Welsh campaign for the Bill by:

- Providing, producing and securing oral and written evidence to the Public Bill Committee and the Senedd Health & Social Care Committee.
- Providing, producing and securing bilingual explainer packs for all Welsh MPs and MSs to support their understanding and advocacy.
- Providing, producing and securing unanimous Welsh MP support during the vote at the Bill's third reading —demonstrating cross-party alignment.
- Coordinating the Wales Tobacco Control Alliance (WTCA) to ensure joined-up, credible representation from public health, enforcement, and environmental stakeholders.
- Proactively challenging industry narratives and misinformation, focusing on public education to build wider understanding and support for age-of-sale reforms.

We also partnered with CRUK Cymru to host a high-impact Senedd drop-in event in April 2024. Featuring frontline insights from Swansea Trading Standards, the event helped galvanise political support, including a pivotal commitment from Mabon ap Gwynfor MS to press forward with retail licensing reforms in Wales.

We provided detailed briefings to Trading Standards, MSs, and MPs, ensuring policymakers were equipped with up-to-date evidence and public opinion, including findings from our Welsh retailer survey. The media coverage across ITV Wales, Global Radio, and other platforms helped amplify these efforts.

Following the fall of the Bill during the General Election, we redoubled our efforts, lobbying new MPs and the incoming UK Government to reintroduce the legislation. Our continued engagement included a joint Cross-Party Group (CPG) with Cancer and Smoking & Health groups in May 2024, emphasising the evidence base and need for Senedd consent.

Youth Vaping: Research and Legislative Response

ASH Wales prioritised youth engagement and evidence generation to shape protective policy. Our national Youth Vaping Survey, completed by 12,524 pupils, uncovered critical trends:

- High use of unregulated products (55%)
- Dependency patterns, with 45% unable to get through a school day without vaping

We undertook this research to better understand the scale of youth vaping in Wales and to ensure the Bill's youth-focused provisions were informed by real-world data. Our findings:

- Were cited in Senedd committee sessions and supported written and oral evidence
- Informed discussions and evidence given by the Deputy Future Generations Commissioner
- Were widely shared with schools, media, public health networks, and WTCA partners

The research underpinned policy development but also helped shape our prevention resources and school training content, ensuring our delivery was both timely and relevant.

Strengthening Tobacco Retail Regulation

Retail environments remain a key access point for young people experimenting with tobacco and vapes. ASH Wales championed the implementation of a retail register to help enforce responsible retailing and reduce illegal sales.

We:

- Co-authored and disseminated a detailed CPG report on the proposed register
- Equipped MSs with evidence-based speech materials for a Senedd debate
- Celebrated cross-party support as the Senedd passed a motion calling for legislative action
- Maintained momentum through written correspondence and briefings to MSs

In parallel, we submitted responses to major consultations on vape regulation, single-use bans, and standardised packaging, ensuring Welsh experiences were represented in national debates.

Consultation Responses and Political Engagement

ASH Wales and the Welsh Tobacco Control Alliance (WTCA) jointly submitted detailed responses to the Welsh Government's proposed ban on single-use vapes. Through written briefings and meetings with MSs and officials, we helped shape the public affairs narrative and coordinated stakeholder responses.

We also contributed to UK-wide consultation processes, including on standardised packaging and the legislative consent memorandum (LCM) for the Tobacco and Vapes Bill. Our evidence was cited by the Senedd Health and Social Care Committee, whose recommendations echoed our positions.

Illegal Tobacco and Vape Enforcement

Illegal tobacco and unregulated vapes pose significant risks to community health and safety. Our campaigns and evidence aimed to empower the public and authorities to challenge and report illegal trade.

The relaunch of our "No Ifs, No Butts" campaign saw a full digital overhaul, updated branding, and a successful media campaign generating over 89,000 account reaches and 348,000 impressions. We:

- Modernised our brand to better engage online users
- Reached 523,000+ individuals through social media and community outreach
- Collected 271 intelligence reports, directly resulting in enforcement actions, with a particular focus in North Wales with the support of BCUH.

Building on this success, we launched "Spot It, Stop It," a scalable digital platform to support local authorities across the UK in tackling illegal sales. The model is currently being piloted in Northamptonshire with strong prospects for further expansion.

Reducing Health Inequalities

ASH Wales remains committed to tackling health inequalities. Tobacco use disproportionately affects those in deprived communities, and our work targeted these structural disparities through:

- A joint Cross-Party Group session with the Bevan Foundation, resulting in five evidence-based recommendations to the Minister for Social Justice
- Support for smokefree public space policies (including beaches)
- Custom resources for social housing providers and frontline services
- Ongoing work on smoking in pregnancy and early years, integrating tobacco control into broader public health frameworks

These interventions were underpinned by the belief that effective tobacco control must go beyond behaviour change and address systems and environments.

Shaping and Supporting Smoking Cessation Services

We recognise the growing importance of digital access in behaviour change and public engagement. In February 2025, we launched a redesigned ASH Wales website to provide a more interactive, user-friendly platform for learning, resources, and support.

Key features:

- Bilingual e-learning hub
- Resource library and donation tools
- Integrated Help Me Quit content

As a result:

- Site traffic grew significantly
- Bounce rate fell to 34.4%
- Over 6,000 HMQ referrals were made directly from ASH Wales platforms

In addition to digital support, we embedded cessation messaging across all major campaigns, particularly No Smoking Day and StopiOctober. Through coordinated outreach, we distributed physical and digital toolkits to schools and community organisations, ensuring that every resource promoted accessible quitting support.

No Smoking Day 2025

With the theme "Every Minute Counts", No Smoking Day 2025 was co-produced with Public Health Wales to highlight the immediate health costs of smoking.

We designed the campaign to encourage reflection, conversation, and quitting. Key outcomes included:

- 3,800+ bilingual toolkits distributed to schools, health boards, and workplaces
- Campaign reach exceeding 1.35 million across social and physical channels
- Engagement from 120+ organisations
- Launch of two new resources—"Influence of Nic-Oh" and "Game of Choices"—to spark dialogue with young people

This grassroots campaign generated powerful public momentum and opened new partnerships with sectors including optometry, early years, and emergency services.
ASH Wales also played an advisory role in the development of Wales' Nicotine Dependency Service (NDS), contributing insights to improve flexibility for priority groups, including vapers and pregnant smokers. Our evidence and experience helped shape policy discussions at Welsh Government level and in local health boards.
To ensure cessation services reflect real-world needs, we supported direct referral pathways through schools, housing associations, and youth services. Partnering with Help Me Quit, we reinforced the importance of integrated quitting support within wider health strategies.
We also attended and contributed to key events and advisory boards including:

- The NDS advisory board, helping shape the national Nicotine Dependency Pathway
- The Help Me Quit service delivery conference, sharing insights on tailoring support for young people and families

These efforts position ASH Wales not only as a communications leader, but as a credible delivery partner influencing the future of cessation provision in Wales.
Education and Training Delivery
Across the year, ASH Wales delivered training and workshops to hundreds of school staff, youth workers, health professionals, and young people. To meet growing demand for prevention support, we:

- Delivered sessions in 34 schools, reaching 1,000+ young people
- Trained 192 professionals, from youth workers to nurses
- Disseminated 35,000+ bilingual resources
- Co-produced and delivered a Cannabis and Vaping Training Package with WEDINOS

Our training was tailored, inclusive, and grounded in lived experience—ensuring those delivering care or education felt empowered and informed. Our reach extended to organisations like the Princes Trust, cadet groups, and probation services, with plans underway to scale delivery and enhance curriculum resources.
Communications and Media
Our team participated in high-profile media appearances on BBC Radio Wales, ITV News, and Radio 5 Live, contributing to national conversations around the Tobacco and Vapes Bill, smokefree spaces, and youth health.
Our digital reach expanded significantly, with campaigns such as StopiOctober and No Smoking Day 2025 leading to notable spikes in web traffic, impressions, and engagements across Facebook, Instagram, TikTok, and LinkedIn.

Financial review
The income of the charity amounted to £320,822 (2024: £289,740) of which £17,302 was unrestricted (2024: £17,699). The charity made an overall surplus of £10,615 for the year ended 31 March 2025 (2024: deficit of £18,933) of which £43,648 related to an unrestricted surplus (2024: surplus of £17,615).

Reserves policy
The Trustees review the organisation's Reserve policy on an annual basis as part of its future planning processes. Considerations are made in accordance with the best practice approach set out by the Charity Commission's guidance CC19. This recognises the need to hold adequate free reserves to ensure the protection of our core activities in the event of an income shortfall. Our income is primarily generated through grant funding which can be subject to volatility in the current economic climate. The Trustees will keep this under regular review and act decisively when action is required.

To serve business continuity, the Trustees feel it prudent to operate with no less than 6 months of reserves with a maximum value of 12 months reserves to be held in the event of unprecedented circumstances. This is with the view to ensure greater flexibility and adaptation to market conditions through the provision of working capital.

The charity has reserves totalling £387,341 as at 31 March 2025 (2024: £376,726) of which £342,975 relate solely to unrestricted funds (2024: £299,327). The free reserves of the charity as at 31 March 2025 totalled £342,975 (2024: £299,327).

Risk Management

These measures are detailed in the risk register, which is reviewed and updated quarterly by the Trustees.

Plans for future periods
Smoking remains Wales' leading cause of preventable death and a major driver of health inequality—especially in our most deprived communities. ASH Wales is committed to helping achieve the 2030 smokefree target by driving policy, prevention, and support where it's needed most.
In 2025, our focus will be on:

- Pursuing a tobacco levy in Wales to generate long-term, dedicated funding for cessation and prevention.
- Holding government to account for renewing and delivering a strong post-2024 Tobacco Strategy.
- Expanding illegal tobacco enforcement, enabling more communities to report and disrupt illicit trade.
- Strengthening quit pathways in maternity, housing, education, and addiction services.
- Engaging new MSs ahead of the 2026 Senedd elections to keep tobacco control high on the political agenda.
- Countering industry interference and defending evidence-based regulation.
- Mobilising public support through campaigns, lived experience voices, and youth-led content.

We will also continue sharing learning across the UK and supporting the full implementation of the Tobacco and Vapes Bill.
With public backing, strong partnerships, and clear focus, ASH Wales will keep leading the way toward a healthier, tobacco-free Wales.

Structure, governance and management
ASH Wales became a company limited by guarantee without share capital on the 15th December 2006, company number 06030302. ASH Wales commenced trading on the 2nd April 2007.
ASH Wales Ltd was granted charity status on the 13th September 2007, charity number 1120834.
The governing documents of ASH Cymru Wales are the Memorandum and Articles of Association.
The registered office of the charity is:
14 Hollybush Rise
Cardiff
Wales
CF23 6TG

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
Mrs H Poole
Mr S Wilkinson
Mrs K Thompson
Professor G Moore
Mr J Phillips
Mr R M Spear
Mr S Price

Recruitment and appointment of trustees
The Directors of ASH Wales Ltd are the Trustees for the charity and are referred to as Trustees throughout this report. The Trustees form the Board of the company, which meets at least four times each year and which sets the Operational and Financial Strategic Framework for the company.
The Board elects trustees, including the Chair. Trustees are given an induction pack in line with Charities Commission's guidance.

Organisational Structure
The Chief Executive of ASH Cymru Wales is a paid member of staff who is responsible for the day-to-day operation of the organisation, within the Strategic Framework set by the Board, and is accountable to the Board.

The trustees report was approved by the Board of Trustees.

S Price

Mr S Price
Trustee

19 December 2025

ASH WALES LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASH WALES LIMITED

I report to the trustees on my examination of the financial statements of Ash Wales Limited (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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

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

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Richard Chapple

Mr Richard N Chapple ACCA

The Third Floor
Langdon House, Langdon Road
SA1 Swansea Waterfront
Swansea
SA1 8QY
Wales

Dated: 19 December 2025

ASH WALES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**3**	-	-	-	2,000	-	2,000
Charitable activities	**4**	10,643	303,520	314,163	9,898	272,041	281,939
Investments	**5**	6,659	-	6,659	5,801	-	5,801
Total income		17,302	303,520	320,822	17,699	272,041	289,740
Expenditure on:							
Raising funds	**6**	-	2,227	2,227	-	707	707
Charitable activities	**7**	(26,346)	334,326	307,980	84	307,882	307,966
Total expenditure		(26,346)	336,553	310,207	84	308,589	308,673
Net income/(expenditure) and movement in funds		43,648	(33,033)	10,615	17,615	(36,548)	(18,933)
Reconciliation of funds:							
Fund balances at 1 April 2024		299,327	77,399	376,726	281,712	113,947	395,659
Fund balances at 31 March 2025		342,975	44,366	387,341	299,327	77,399	376,726

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ASH WALES LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current assets					
Debtors	**12**	25,209		53,071	
Cash at bank and in hand		371,631		378,564	
		396,840		431,635	
Creditors: amounts falling due within one year	**13**	(9,499)		(54,909)	
Net current assets			387,341		376,726
The funds of the charity					
Restricted income funds	**15**		44,366		77,399
Unrestricted funds	**16**		342,975		299,327
			387,341		376,726

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 19 December 2025

S Price

Mr S Price
Trustee

1 Accounting policies

Charity information

Ash Wales Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 Hollybush Rise, Cardiff, CF23 6TG, Wales.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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. 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 or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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 Accounting policies

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 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.

1.7 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.

Derecognition of financial liabilities

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

1 Accounting policies

1.8 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 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	-	2,000

4 Income from charitable activities

	2025 £	2024 £
Training income	4,643	10,396
Performance related grants	309,520	271,543
	314,163	281,939
Analysis by fund		
Unrestricted funds	10,643	9,898
Restricted funds	303,520	272,041
	314,163	281,939

4 Income from charitable activities

Performance related grants analysis

	2025 £	2024 £
British Heart Foundation	53,349	52,557
Welsh Government	145,500	146,000
Cancer Research UK	59,971	58,736
Public Health Wales NHS Trust	12,500	12,500
Betsi (BCU)	12,500	1,750
Big Lottery	19,700	-
Other	6,000	-
	309,520	271,543

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	6,659	5,801

6 Expenditure on raising funds

	Restricted funds 2025 £	Restricted funds 2024 £
Fundraising and publicity		
Staging fundraising events	2,227	707

7 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	248,837	248,154
Other staff costs	1,810	3,241
Travel and subsistence	5,207	5,021
Rent, rates and service charges	1,606	1,553
Premises repairs and cleaning	-	150
Telephone, internet and IT	6,348	7,233
Advertising and marketing	8,937	16,312
Bank charges	207	156
Insurance	2,837	563
Research and assembly monitoring	11,055	10,632
Translation fees	1,551	860
Printing, postage, stationery and subscriptions	11,046	8,348
Other charitable expenditure	2,795	-
	302,236	302,223
Share of support and governance costs (see note 8)		
Governance	5,744	5,743
	307,980	307,966
Analysis by fund		
Unrestricted funds	(26,346)	84
Restricted funds	334,326	307,882
	307,980	307,966

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	5,744	5,743
Analysed between:		
Charitable activities	5,744	5,743

Governance costs include payments to the independent examiners of £2,640 (2024: £2,400)

9 Trustees

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

No trustees were reimbursed for travel and subsistence costs during the year (2024: no trustees were reimbursed for travel and subsistence costs).

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	8	8

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	-	48,416
Prepayments and accrued income	25,209	4,655
	25,209	53,071

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	332	22,030
Other creditors	5,853	20,627
Accruals and deferred income	3,314	12,252
	9,499	54,909

14 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount paid in relation to pension costs in the year totalled £14,898 (2024: £13,075), at the year end there was £126 outstanding (2024: £7,789).

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Welsh Government	7,776	145,500	(143,050)	10,226
British Heart Foundation	11,331	53,349	(62,414)	2,266
Cancer Research UK	(5,802)	59,971	(54,042)	127
Pfizer	6,439	-	(6,439)	-
Awards for All	2,201	-	(2,201)	-
Respiratory Innovation Wales (RIW)	29,416	-	(7,529)	21,887
Betsi (BCU)	19,790	12,500	(30,249)	2,041
Public Health Wales	6,248	12,500	(10,929)	7,819
Big Lottery	-	19,700	(19,700)	-
	77,399	303,520	(336,553)	44,366

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Welsh Government	8,731	146,000	(146,955)	7,776
British Heart Foundation	15,520	52,557	(56,746)	11,331
Cancer Research UK	10,212	58,736	(74,750)	(5,802)
Pfizer	6,439	-	-	6,439
Awards for All	6,089	-	(3,888)	2,201
Respiratory Innovation Wales (RIW)	29,416	-	-	29,416
Betsi (BCU)	18,040	1,750	-	19,790
Public Health Wales	19,500	12,998	(26,250)	6,248
	113,947	272,041	(308,589)	77,399

15 Restricted funds

Welsh Government is a grant to provide tobacco control services and third sector leadership.

British Heart Foundation is a grant to undertake tobacco related research and policy analysis for Wales.

Cancer Research is a grant to support our campaigns and communication work.

Pfizer is a grant to facilitate a social media campaign to promote smoking cessation during the Covid 19 pandemic.

Awards for All is a grant to create a range of smoking cessation materials for debt and housing advisors.

Respiratory Innovation Wales (RIW) is a grant to carry out survey and research work into the digitalisation of smoking cessation services.

Betsi (BCU) is a grant to increase public awareness of the Welsh Government illegal tobacco and vapes campaign 'NO IFS. NO BUTTS' in targeted communities in North Wales.

Public Health Wales is a grant to deliver an All Wales Campaign to support No Smoking Day in Wales on 13th March 2024.

Big Lottery is a grant to support the delivery of a Vaping Education Programme within schools and community settings.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	299,327	17,302	26,346	342,975

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	281,712	17,699	(84)	299,327

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	342,975	44,366	387,341
	342,975	44,366	387,341

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	299,327	77,399	376,726
	299,327	77,399	376,726

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

ASH WALES LIMITED

England & Wales - Charity number 1120834

Accounts

Charity registration number 1120834

Company registration number 06030302 (England and Wales)

ASH WALES LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

ASH WALES LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs H Poole Mr S Wilkinson Mrs K Thompson Professor G Moore Mr J Phillips Mr R M Spear Mr S Price
Charity number	1120834
Company number	06030302
Registered office	14 Hollybush Rise Cardiff Wales CF23 6TG
Independent examiner	WBV Limited The Third Floor Langdon House, Langdon Road SA1 Swansea Waterfront Swansea Wales SA1 8QY

ASH WALES LIMITED

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ASH WALES LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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).

Objectives and activities

ASH Wales is the only public health charity in Wales whose work is dedicated to tackling the harm and inequality caused by tobacco. Set up in 2007, we are an independent body working in partnership with other leading bodies and our sister organisations across the UK.

Our mission

To achieve a smoke-free Wales by working for robust tobacco control policy. We work to raise awareness of the health, social and economic effects of smoking by working with communities, young people and partners across Wales. We work on projects, campaigns and policy to achieve a reduction in, and eventual elimination of, the health problems associated with smoking and tobacco use.

Summary of the objectives of the charity set out in its governing document

The objectives for which the Charity is established are to preserve and protect the physical and mental health of people living in Wales who are those, in particular but not exclusively, practising or likely to practise cigarette or other forms of smoking by:

- Advancing the education of the public in Wales concerning the effects of cigarette and other forms of smoking and their effects on the health of the community and the individuals.
- Assisting, carrying out, promoting and encouraging research into cigarette and other forms of smoking and to collect and study information relating thereto with a view to the publication of the same and the communication of information in connection therewith to the public and others having a legitimate interest in receiving such information for the benefit of the health of the community at large.
- Alerting the public to the dangers of tobacco use and to seek to prevent the disability and death which it causes.

Public benefit

The Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Activities
Our key activities

- We communicate the issues relating to smoking and tobacco use in Wales
- We build effective networks of interested parties working in tobacco control in Wales
- We provide support and advocacy to individuals and projects in the tobacco control arena, and to those who are not adequately represented in public health policy or practice
- We campaign for public health measures to protect the health of all people in Wales from the harm caused by smoking and tobacco
- We research and develop policy and projects in the areas of smoking and tobacco control

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

The main activities undertaken to further the charity's purpose for public benefit are noted throughout the report.

Strategic Priorities
In 2023 ASH Wales developed a three-year strategy aimed at bringing about the changes needed for Wales to achieve its smoke-free ambition (5% smoking rate by 2030).

With a strategic focus on influencing policy, community engagement, and emboldening tobacco regulation and enforcement ASH Wales aims to reach its vision of a world free from the harm caused by tobacco.

Addressing health inequalities and outcomes ensuring that no smoker is left behind is a key priority as we move towards the 2030 target.

There are three primary strategic aims;

- Secure national strategies to achieve a smoke-free Wales by 2030
- Maximise existing tobacco control actions and minimise smoking-related harm and inequalities
- Influence policy development and actions through strong coalitions and stakeholder engagement

The Tobacco Control Action Plan 2022-2030 sets out a clear path to a smokefree Wales including, two-year reviews and long-term targets;

- A framework of analysis that ensures accountability, benchmarking and periodic reviews of progression against the endgame target of 5% by 2030.
- Adequate funding for all the costs of tobacco control measures.
- The timely implementation of tobacco control measures and legislation
- Wales aligned with UK on legislation and additional measures to reduce tobacco availability and attractiveness.
- Adherence to the requirements of Article 5.3 of the WHO FCTC

Achievements and performance

Significant activities and achievements against objectives

Building robust coalitions to support changes in tobacco control

Consolidating a strong network of coalition partners and alliances has been of paramount importance in leveraging legislative changes within the Welsh Parliament. Ash Wales was a lead contributor on Wales' Tobacco Control Strategy Board, Incident Response Group established by Public Health Wales, Smokefree Action Coalition connecting at a UK level as well as facilitating the Wales Tobacco Control Alliance (WTCA) and Cross-Party Groups. Through these networks, we have effectively advocated measures that prioritise public health and make positive steps towards our collective smoke-free ambition.

Within our **WTCA** forums, we secured joint endorsement for the UK Government's Tobacco and Vapes Bill that includes **Raising the Age of Sale** for tobacco products. This proposed legislation would mean that people born since the start of 2009 would never legally be sold tobacco products. ASH Wales and partners worked with Welsh Government to support the positive four nation approach to introducing this bill.

In addition, ASH Wales championed calls for the implementation of a retail register for tobacco and nicotine products in Wales, communicating the evidence of support received both from the retail industry and the wider public. Provisions for a retail register were laid down in the Public Health (Wales) Act 2017, but the legislation has yet to be enacted. We engaged with all Welsh MPs and every MS to ensure that the rationale, evidence and delivery of this legislation would be articulated without undue influence from the tobacco industry.

To deepen the understanding of the benefits of further regulation, our **cross-party group** provided the conduit to engage more than 40 stakeholder organisations and political actors in key discussions on the introduction of a register or a licensing scheme. We provided a platform for expert voices from Scotland (where a retail register has been enacted) to communicate the successes and challenges of implementing a register. This established coalition support for a retail register to be included in the second phase of the Tobacco Control Plan for Wales 2024/2026.

Gathering evidence and expansion of tobacco control

ASH Wales has actively sought to develop valuable evidence/datasets that demonstrate and measure the broader societal support for tobacco control measures and exploring trends and behavioural influences that present emerging challenges. Ash Wales commissioned and developed three surveys canvassing perceptions from industry, schoolchildren and the wider public securing feedback from 13,736 respondents across Wales. These powerful insights have enabled us to channel perspectives through our professional networks and underpin calls for changes within the tobacco control landscape. Their publication generated significant interest across broadcast and print media. Additionally, they have supported our outreach and intervention methods highlighting pockets of smoking and vaping prevalence within a national context and how we can best tackle the stubbornly enduring health inequalities.

In broadening our communications strategy, we have used flagship events notably '**No Smoking Day**' and '**World No Tobacco Day**' to emphasise the health, financial and environmental consequences of tobacco use – and signifying it is never too late to quit for even the most ardent smokers. Supported through both digital and physical engagements, we delivered highly impactful campaigns stimulating new audiences about the importance of smokefree Wales. Securing both political endorsement within the Senedd whilst also promoting our messaging across 4,000 community settings such as GP surgeries, pharmacies, dentists, community hubs and sexual health clinics. Our campaign materials enjoyed an audience of over 1 million across all social media platforms while generating substantial coverage across broadcast, online and print media.

We extended our reach to reduce public visibility of smoking thus denormalising the habit by securing two new voluntary **smokefree beach** sites on the Isle of Anglesey. Developed through collaboration with Betsi Cadwalladr University Health Board, ASH Wales championed calls for the beaches of Benllech and Trearddur Bay to adopt the voluntary ban. This was achieved through extensive consultation with vested stakeholders, ensuring public involvement at every step and was coronated with a launch event with participation from more than 70 local schoolchildren. The event helped elevate the profile of the scheme featuring on the national news bulletins of both BBC Cymru and ITV Wales.

ASH Wales engaged with the Greater Manchester Integrated Care Partnership (ICP) and Dr. Matthew Evison, clinical lead of Greater Manchester's 'Make Smoking History' programme, to gain insights into the implementation of **smokefree hospital grounds** across the UK. Based on these insights, we formulated a briefing document for the Welsh Government with the following recommendations:

- Support vaping as a smoking cessation tool for over-18s in Wales within its upcoming stance on e-cigarettes.
- Introduce vape-friendly policies on hospital grounds in Wales to reduce exposure to harmful second-hand smoke.
- Provide nicotine-containing e-cigarettes as a frontline quitting aid alongside traditional pharmacotherapy in smoking cessation services in Wales.

Targeted Interventions to address health inequalities

ASH Wales appointed a project delivery lead to coordinate future engagements with educational bodies through assemblies, workshops, webinars, educational resources, and digital engagement. A scheme of learning aligned with the RSE New Curriculum for Wales has been developed, adaptable to different age groups and teaching environments. This intervention package has been essential in building relationships within the sector and providing schools and local authorities with accessible solutions. Our key drivers include:

- Focusing on areas with identified health inequalities.
- Informing each young person we engage with about support pathways to cessation services.
- Strengthening public health messages/awareness around the relative harms of smoking/vaping

Supported by the National Lottery Community Fund, ASH Wales created a **webinar series** focusing on the emerging popularity of vaping. The series provided informative and educational content to those dealing with underage vaping in their communities. The webinars, titled "Introduction to Vaping" "Vaping Among Young People" and "Illegal Vapes and Tobacco Among Young People" attracted 172 attendees, and strong engagement. The sessions covered the illicit market of vapes and tobacco, including cannabis sales, drawing insights from ASH Wales' research, including the NEMs Survey in 2021 and the interim results of the Vaping Survey in Secondary Schools across Wales.

A private webinar was delivered to 21 members of Dyfed Powys Police, highlighting the series' diverse audience, spanning educational, health, care, trading standards, and government sectors. With 542 tickets registered and positive engagement across all webinars, ASH Wales plans to host more sessions, leveraging the success and accessibility of the recorded sessions available on our website.

In June 2023, we delivered the annual **Wales Tobacco and Health Network** with keynote speakers specializing in the evidence concerning smoking and cannabis co-use among young people, highlighting the possible long-term effects and influence on current smoking rates. Speakers included:

- Dr. Kerry Bailey, Public Health Wales and Practicing GP, on the current landscape of cannabis use in Wales.
- Dr. Nicholas Page, Cardiff University, on the change over time in youth smoking, cannabis use, and their association.
- Chloe Burke, PhD student, University of Bath, on cannabis, tobacco, and mental health.
- Sam Craft, PhD student, University of Bath, on cannabis products and associated harms of synthetic cannabinoids.

The event attracted cross-sector appeal with attendees from public health, enforcement, education, academia, and frontline services. Breakout sessions enabled participants to share learning and experiences, proposing service improvements to better interface with individuals. The forum provided invaluable perspectives for our stakeholders, with 101 attendees (58 physical, 43 digital)

Tackling the illegal tobacco and vape market

ASH Wales again collaborated with Betsi Cadwalladr UHB to build on the brand recognition of the No Ifs, No Butts platform and incite further community action to combat the impact of illegal tobacco through a short-burst high-intensity campaign across North Wales spanning 10 weeks (August-October) The campaign's focus was to increase knowledge on illegal tobacco; the addiction it causes and the crime it brings into the community. Using well defined behavioural-focused messaging to promote community engagement, increase instances of reporting and overall awareness of the No Ifs. No Butts brand.

Analysis showed a 600% increase in reports from North Wales (directly comparing the campaign period with 2022) with 99 reports received.

- Increased reach and engagement across digital channels (number of people who saw an advert at least once) = 623,198
- Engagements (the total number of actions involving advert) = 33,705
- Clicks (from adverts to the illegal tobacco website) = 33,702

In the national picture, we continued to support our Trading Standards Wales operatives calling publicly for additional resourcing to tackle the increasing problem of illegal tobacco and vapes. Following the conclusion of training rolled out at the beginning of 2023, ASH Wales developed a toolkit to support Trading Standards teams which is accessible through a secured online platform detailing public health messaging and effective methods for identification, surveillance and prosecution of illegal retailers. Statistical insights below demonstrate the important function it continues to serve in supplying Trading Standards Wales with actionable intelligence on rogue retailers.

No Ifs, No Butts 1st April 2023 – 31st March 2024
Users: 24,097
Page views: 31,442
Actionable reports: 397

Financial review

The income of the charity amounted to £289,740 (2023: £320,943) of which £17,699 was unrestricted (2023: £400). The charity made an overall deficit of £18,933 for the year ended 31 March 2024 (2023: surplus of £39,162) of which £17,615 related to an unrestricted surplus (2023: deficit of £95).

Reserves policy

The Trustees review the organisation's Reserve policy on an annual basis as part of its future planning processes. Considerations are made in accordance with the best practice approach set out by the Charity Commission's guidance CC19. This recognises the need to hold adequate free reserves to ensure the protection of our core activities in the event of an income shortfall. Our income is primarily generated through grant funding which can be subject to volatility in the current economic climate. The Trustees will keep this under regular review and act decisively when action is required.

To serve business continuity, the Trustees feel it prudent to operate with no less than 6 months of reserves with a maximum value of 12 months reserves to be held in the event of unprecedented circumstances. This is with the view to ensure greater flexibility and adaptation to market conditions through the provision of working capital.

The charity has reserves totalling £376,726 as at 31 March 2024 (2023: £395,659) of which £299,327 relate solely to unrestricted funds (2023: £281,712). The free reserves of the charity as at 31 March 2024 totalled £299,327 (2023: £281,712).

Risk Management

The Trustees have ultimate responsibility for the management of the organisation's risks. The impact of Covid-19 brought with it a period of uncertainty and change and as part of its good governance the Trustees have considered a wide range of areas that could affect the future of ASH Wales. The Trustees have worked with staff to put in place measures to secure the future of the organisation. These measures have been set out in the risk register and changes to these are agreed at every quarterly meeting.

Plans for future periods

Ash Wales has committed to a number of established workstreams aimed at maximising tobacco control actions and minimise smoking-related harm and inequalities throughout 2024-2025. This will encompass a broad spectrum of activities in which Ash Wales will assume a leading role in delivery, actively supporting cross-sector/cross-organisational collaboration and lend our expertise in the fulfilment of policy development, service innovation and pioneering research undertaken by external parties.

These activities have been agreed in principle with our primary funders and will shape our priorities for 2024-2025 as below to:

Support national strategies to achieve a smoke-free Wales

- Structured engagement with the Tobacco Control Strategy Board
- Expanding network of communication and influence involving third sector organisations, interested parties and local service providers to cascade best practice, challenges and opportunities
- Strengthening engagement with National Health Service and Public Health Wales focussing on targeted action and refining tobacco control implementation
- Engaging and appraising political actors reinforcing evidence-based approaches to tobacco control measures
- Facilitating the Cross-Party Group as a vehicle to present shared learnings, latest developments and tracking policy development across the political spectrum
- Leverage the operation of our professional networks to examine data trends, published research and behavioural indicators to develop effective, practical solutions.

Support action to reduce tobacco-related inequalities.

- Champion the need for additional targeted support for disadvantaged groups of smokers utilising localised and national data sets
- To create and tailor multimedia behaviour change campaigns engaging with web-based smokers who are otherwise hard to reach.
- Construct a case for action through collaboration with midwives, mental health professionals, debt advisors, drug and alcohol services, social housing providers and high-risk young adults that attenuates smoking prevalence within known, at risk cohorts.

Supporting action to ensure every smoker has the support they need to quit.

- Engagement with the Implementation group convened quarterly.
- To utilise our networks to champion the expansion of NHS prevention services.
- To create and distribute effective physical and digital resources utilised by our stakeholders and delivery partners, especially within NHS smoking cessation services
- Share data insights and latest contemporary research across our stakeholder that address misperceptions around harm reduction.
- Contribute towards the ongoing development of integrated services for smokers including digital accessibility

Work to optimise tobacco related regulations.

- Promote the understanding of existing regulations in a multi-agency partnership
- Define best practice approach through interpretation of national survey data into prevalence and attitudes
- Entrench support for enforcement teams by creating a suite of resources, virtual training and videos.
- Rollout a campaign for national action to support local enforcement, increase community awareness and promote reporting channels
- Support informational exchange with our sister organisations ASH UK and ASH Scotland to ensure track and trace data defines location specific information.

Promote working with partners across Europe and the UK

- To ensure legislation in Wales coheres with UK legislation specifically to reduce tobacco availability and attractiveness.
- To build the case for converging policy approaches on raising the age of sale, polluter levy and quit messaging/health warning on packaging.

Structure, governance and management

ASH Wales became a company limited by guarantee without share capital on the 15th December 2006, company number 1120834. ASH Wales commenced trading on the 2nd April 2007.

ASH Wales Ltd was granted charity status on the 13th September 2007, charity number 6030302.

The governing documents of ASH Cymru Wales are the Memorandum and Articles of Association.

The registered office of the charity is:

14 Hollybush Rise

Cardiff

Wales

CF23 6TG

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs H Poole
Mr S Wilkinson
Mrs K Thompson
Professor G Moore
Mr M Cridland (Resigned 29 January 2024)
Mr J Phillips
Mr R M Spear
Mr S Price
Mrs K Retallick (Resigned 29 January 2024)

Recruitment and appointment of trustees

The Directors of ASH Wales Ltd are the Trustees for the charity and are referred to as Trustees throughout this report. The Trustees form the Board of the company, which meets at least four times each year and which sets the Operational and Financial Strategic Framework for the company.

The Board elects trustees, including the Chair. Trustees are given an induction pack in line with Charities Commission's guidance.

Organisational Structure

The Chief Executive of ASH Cymru Wales is a paid member of staff who is responsible for the day-to day operation of the organisation, within the Strategic Framework set by the Board, and is accountable to the Board.

The trustees report was approved by the Board of Trustees.

S Price
.....
Mr S Price
Trustee

10 December 2024

ASH WALES LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASH WALES LIMITED

I report to the trustees on my examination of the financial statements of Ash Wales Limited (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Richard Chapple

Mr Richard N Chapple ACCA

The Third Floor
Langdon House, Langdon Road
SA1 Swansea Waterfront
Swansea
SA1 8QY
Wales

10 December 2024

ASH WALES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	**3**	2,000	-	2,000	-	-	-
Charitable activities	**4**	9,898	272,041	281,939	400	319,230	319,630
Investments	**5**	5,801	-	5,801	-	1,313	1,313
Total income		17,699	272,041	289,740	400	320,543	320,943
Expenditure on:							
Raising funds	**6**	-	707	707	-	2,920	2,920
Charitable activities	**7**	84	307,882	307,966	495	278,366	278,861
Total expenditure		84	308,589	308,673	495	281,286	281,781
Net income/(expenditure) and movement in funds		17,615	(36,548)	(18,933)	(95)	39,257	39,162
Reconciliation of funds:							
Fund balances at 1 April 2023		281,712	113,947	395,659	281,807	74,690	356,497
Fund balances at 31 March 2024		299,327	77,399	376,726	281,712	113,947	395,659

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ASH WALES LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current assets					
Debtors	**12**	53,071		50,432	
Cash at bank and in hand		378,564		365,364	
		431,635		415,796	
Creditors: amounts falling due within one year	**13**	(54,909)		(20,137)	
Net current assets			376,726		395,659
Net assets excluding pension liability			376,726		395,659
The funds of the charity					
Restricted income funds	**15**		77,399		113,947
Unrestricted funds			299,327		281,712
			376,726		395,659

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 2024.

S Price
.....
Mr S Price
Trustee

Company registration number 06030302 (England and Wales)

1 Accounting policies

Charity information

Ash Wales Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 Hollybush Rise, Cardiff, CF23 6TG, Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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. 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 or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 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.

1.7 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.

Derecognition of financial liabilities

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

1 Accounting policies **(Continued)**

1.8 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 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	2,000	-

4 Income from charitable activities

	2024 £	2023 £
Training income	10,396	-
Performance related grants	271,543	319,630
	281,939	319,630
Analysis by fund		
Unrestricted funds	9,898	400
Restricted funds	272,041	319,230
	281,939	319,630

4 Income from charitable activities (Continued)

Performance related grants analysis

	2024 £	2023 £
British Heart Foundation	52,557	53,114
Welsh Government	146,000	156,700
Cancer Research UK	58,736	53,544
Public Health Wales NHS Trust	12,500	19,500
Awards for All	-	9,664
Betsi (BCU)	1,750	22,000
Tactical Medical	-	400
Cardiff University	-	4,708
	271,543	319,630

5 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest receivable	5,801	-	5,801	-	1,313	1,313

6 Expenditure on raising funds

	Restricted funds 2024 £	Restricted funds 2023 £
Fundraising and publicity		
Events and exhibitions	707	2,920

7 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs	248,154	200,001
Other staff costs	3,241	4,589
Travel and subsistence	5,021	3,718
Rent, rates and service charges	1,553	14,664
Heat and light	-	462
Premises repairs and cleaning	150	5,264
Telephone, internet and IT	7,233	7,556
Advertising and marketing	16,312	13,797
Bank charges	156	193
Insurance	563	694
Research and assembly monitoring	10,632	8,400
Translation fees	860	1,238
Printing, postage, stationery and subscriptions	8,348	11,538
	302,223	272,114
Share of support and governance costs (see note 8)		
Governance	5,743	6,747
	307,966	278,861
Analysis by fund		
Unrestricted funds	84	495
Restricted funds	307,882	278,366
	307,966	278,861

8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	5,743	6,747
Analysed between:		
Charitable activities	5,743	6,747

Governance costs include payments to the independent examiners of £2,400 (2023: £2,400)

9 Trustees

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

No trustees were reimbursed for travel and subsistence costs during the year (2023: no trustees were reimbursed for travel and subsistence costs).

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	8	6

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Debtors

Amounts falling due within one year:	2024 £	2023 £
Trade debtors	48,416	45,778
Prepayments and accrued income	4,655	4,654
	53,071	50,432

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	22,030	-
Other creditors	20,627	14,637
Accruals and deferred income	12,252	5,500
	54,909	20,137

14 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount paid in relation to pension costs in the year totalled £13,075 (2023: £11,351), at the year end there was £7,789 outstanding (2023: £nil).

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Welsh Governnment	8,731	146,000	(146,955)	7,776
British Heart Foundation	15,520	52,557	(56,746)	11,331
Cancer Research UK	10,212	58,736	(74,750)	(5,802)
Pfizer	6,439	-	-	6,439
Awards for All	6,089	-	(3,888)	2,201
Respiratory Innovation Wales (RIW)	29,416	-	-	29,416
Betsi (BCU)	18,040	1,750	-	19,790
Public Health Wales	19,500	12,998	(26,250)	6,248
	113,947	272,041	(308,589)	77,399

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Welsh Governnment	10,918	158,013	(160,200)	8,731
British Heart Foundation	8,865	53,114	(46,459)	15,520
Cancer Research UK	15,210	53,544	(58,542)	10,212
Pfizer	6,439	-	-	6,439
Awards for All	3,842	9,664	(7,417)	6,089
Respiratory Innovation Wales (RIW)	29,416	-	-	29,416
Betsi (BCU)	-	22,000	(3,960)	18,040
Public Health Wales	-	19,500	-	19,500
Cardiff University	-	4,708	(4,708)	-
	74,690	320,543	(281,286)	113,947

15 Restricted funds (Continued)

Welsh Government is a grant to provide tobacco control services and third sector leadership.

British Heart Foundation is a grant to undertake tobacco related research and policy analysis for Wales.

Cancer Research is a grant to support our campaigns and communication work.

Pfizer is a grant to facilitate a social media campaign to promote smoking cessation during the Covid 19 pandemic.

Awards for All is a grant to create a range of smoking cessation materials for debt and housing advisors.

Respiratory Innovation Wales (RIW) is a grant to carry out survey and research work into the digitalisation of smoking cessation services.

Betsi (BCU) is a grant to increase public awareness of the Welsh Government illegal tobacco and vapes campaign 'NO IFS. NO BUTTS' in targeted communities in North Wales.

Public Health Wales is a grant to deliver an All Wales Campaign to support No Smoking Day in Wales on 13th March 2024.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	281,712	17,699	(84)	299,327

Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	281,807	400	(495)	281,712

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	312,082	64,644	376,726
	312,082	64,644	376,726
Per balance sheet	299,327	77,399	376,726
Balance to allocate	(12,755)	12,755	-

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Current assets/(liabilities)	281,712	113,947	395,659
	281,712	113,947	395,659

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

ASH WALES LIMITED

England & Wales - Charity number 1120834

Accounts

Charity registration number 1120834

Company registration number 06030302 (England and Wales)

ASH WALES LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

THURSDAY

ACIUPHXK

A18 21/12/2023 #186

COMPANIES HOUSE

ASH WALES LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H Poole	
	Mr S Wilkinson	
	K Thompson	
	Professor G Moore	
	Mr M Cridland	
	Mr J Phillips	
	Mr RM Spear	(Appointed 11 May 2022)
	Mr S Price	(Appointed 20 July 2022)
	K Retallick	(Appointed 20 July 2022)
Charity number	1120834	
Company number	06030302	
Registered office	14 Hollybush Rise Cardiff Wales CF23 6TG	
Independent examiner	WBV Limited The Third Floor Langdon House, Langdon Road SA1 Swansea Waterfront Swansea Wales SA1 8QY	

ASH WALES LIMITED

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ASH WALES LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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).

Objectives and activities
ASH Wales is the only public health charity in Wales whose work is dedicated to tackling the harm and inequality caused by tobacco. Set up in 2007, we are an independent body working in partnership with other leading bodies and our sister organisations across the UK.

Our mission
To achieve a smoke-free Wales by working for robust tobacco control policy. We work to raise awareness of the health, social and economic effects of smoking by working with communities, young people and partners across Wales. We work on projects, campaigns and policy to achieve a reduction in, and eventual elimination of, the health problems associated with smoking and tobacco use.

Summary of the objectives of the charity set out in its governing document
The objectives for which the Charity is established are to preserve and protect the physical and mental health of people living in Wales who are those, in particular but not exclusively, practising or likely to practise cigarette or other forms of smoking by:

- Advancing the education of the public in Wales concerning the effects of cigarette and other forms of smoking and their effects on the health of the community and the individuals.
- Assisting, carrying out, promoting and encouraging research into cigarette and other forms of smoking and to collect and study information relating thereto with a view to the publication of the same and the communication of information in connection therewith to the public and others having a legitimate interest in receiving such information for the benefit of the health of the community at large.
- Alerting the public to the dangers of tobacco use and to seek to prevent the disability and death which it causes.

Public benefit
The Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Activities
Our key activities

- We communicate the issues relating to smoking and tobacco use in Wales
- We build effective networks of interested parties working in tobacco control in Wales
- We provide support and advocacy to individuals and projects in the tobacco control arena, and to those who are not adequately represented in public health policy or practice
- We campaign for public health measures to protect the health of all people in Wales from the harm caused by smoking and tobacco
- We research and develop policy and projects in the areas of smoking and tobacco control

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

The main activities undertaken to further the charity's purpose for public benefit are noted throughout the report.

Achievements and performance

Significant activities and achievements against objectives

The new Tobacco Control Action Plan was officially launched in July 2022 in support of achieving the endgame target of a smoke-free Wales by 2030 (a smoking prevalence in adults of less than 5%). ASH Wales continues to play a pivotal role in informing policy development through collaboration with Welsh Government, Public Health agencies, local health boards, smoking cessation service providers and other vested stakeholders. Key priorities areas have been establishing data and monitoring protocols that we can effectively measure the rates of change and identify trends on prevalence, priority groups and smoking cessation. Specifically, ASH Wales have provided evidence on illegal tobacco, youth smoking and vaping and maternity smoking services to best inform the evolution of the plan moving forward.

Additionally, ASH Wales has contributed to a notable expansion of smoke-free spaces within hospital grounds, beaches and schools, all of which have seen a significant upturn in activity. Within mental health units, we continue to advocate for these sites to become smoke-free and have been engaged with mental health specialists to understand potential obstacles to implementation. We continue to support the increase of smoke-free public spaces through a review of international published literature on the impact of implementation.

Through the Welsh Tobacco Control Alliance (WTCA), we have advocated for a universal 'Help Me Quit' hospital model, based on the CURE /Ottawa model. This seeks to instigate an equitable standard of access to an opt-out smoking cessation services regardless of geographical location and has thus far been positively supported by the Alliance. The WTCA heard from the Clinical Lead of the CURE project where the scheme has been successfully embraced in Manchester and conveyed the challenges to implementation to our WTCA stakeholders.

There have been significant changes within the tobacco landscape across Wales with the increasing availability and marketing of vaping products to young people becoming an increasing focal point in the political and educational arena. ASH Wales have been alert and responsive to the evolving understanding around these products relaying the findings of the most contemporary, best available evidence on long-term impact; reconciling the efficacy of vaping products as a smoking cessation tool whilst also discouraging usage among never smokers.

Through our policy and advocacy work, we have sort to influence political actions by Welsh Government concerning e-cigarettes and in September, invited researchers of King's College London; the lead academic body for the recent independent report on vaping to present their evidence at our Cross-Party Group. Following this, ASH Wales has continued to press the Welsh Government to adopt a proportionate and measured approach to the regulation of e-cigarette products in Wales.

Our data gathering exercises continued apace commissioning a NEMS survey for both adults and young people framed around illegal tobacco. The survey provided a rich vein of information detailing responses that provide a national patchwork insight on the prevalence and availability of illegal tobacco. Our annual YouGov survey titled 'Risky Behaviours' was conceived to better understand tobacco's relationship with other areas of addiction and associated behaviours. The headline results were relayed to Welsh Government and our partners within the WTCA to affirm public support for Welsh Government actions within the newly adopted Tobacco Control strategy.

ASH Wales successfully developed and delivered an Illegal Tobacco training package to enforcement teams, trading standards operatives and educational leads throughout Wales. Adopting a multi-agency approach working closely with specialists and experts in the field, the training combined messaging from a public health, enforcement and legal perspective in approaching the problem of Illegal Tobacco. Feedback and receptiveness from trading standards officials was resoundingly positive with a toolkit developed and stored upon the Trading Standards internal database for future reference.

Our campaigning took an acute focus on mental health, the cost implications of using tobacco products and raising awareness on the impact/accessibility of illegal tobacco and its profoundly harmful effects on young people.

Working in partnership with Betsi Cadwalladr University Health Board, ASH Wales delivered a promotional and awareness campaign on illegal tobacco in North Wales creating a suite of physical and digital campaign assets to support public engagement. The primary aim was to drive public awareness of the illegal tobacco market, highlight the health impact on communities and signpost to the anonymised reporting channel, No Ifs, No Butts.

This entailed the creation of a comprehensive advertising campaign covering paid social media, digital radio advertising blasts, newspaper advertorials, out of home posters, sporting venues and local authority sites. ASH Wales, in conjunction with Trading Standards also held public engagement days – emphasising the importance of reporting illegal tobacco whilst gathering intelligence for local enforcement teams.

Our activities on 'National No Smoking Day' sought to increase awareness of this flagship day in the calendar year persuading ardent smokers to summon the strength to quit. Undertaking a broad range of activities, we secured prominent site placements in hospital settings providing distributing branded resources including factsheets, z-cards and FAQs.

The event also saw engagement in the political realm hosting a briefing at the Senedd where MS voiced their support for our campaign – documented through social media channels holding our 'No Smoking Day' placard. Messaging was combined to raise awareness of the combinational harms of mental health and smoking. We engaged with Admiral, one of Wales' biggest employers, and provided digital educational webinars to staff on subjects including mental health and smoking, vaping and cannabis co-use.

Our winter campaign 'Switch, Quit and Save' focussed on addressing the cost-of-living crisis and the potential implications for hardened smokers. The messaging and assets, developed in tandem with Cardiff Money Service, provided online tools and money wheels to enable those facing financial hardship to accurately assess the true cost of their habit.

StopiOctober received a soft launch in 2022, mirroring the campaign messaging delivered by our sister organisation, ASH UK. Primarily utilising digital channels combining new and existing graphics, traction with this campaign was overshadowed by events within the political realm but still achieved national exposure through radio interviews and regional press coverage.

ASH Wales continued to develop meaningful partnerships within the educational sector through support and resources for our smoke-free school gates initiative. This has been further entrenched through extensive engagement on the issues of youth vaping which exist as a present and enduring concern. ASH Wales have secured funding to cultivate an educational resource and host training webinars for teachers, parents and local service providers to distil the current understanding around vaping products and provide ongoing support on an individual level. The exercise is also intended to provide useful data capture around the emergent trends of vaping within schools and help to inform future authority responses.

The current statistics in Wales

Smoking is still the leading cause of preventable ill health and premature death in Wales. Figures from the National Survey for Wales (2022/23) indicate that around 13% of adults in Wales are smokers, and those living in our more deprived communities are much more likely to smoke than those in the least deprived areas. The impact of tobacco use is a key component of the deep-rooted health inequalities in Wales.

In Wales, smoking is the leading cause of preventable death, and in 2018, around 5,600 deaths in people aged 35 and over were attributable to smoking (Public Health Wales. 2020. Smoking in Wales). Treating smoking related diseases also has major economic impacts, costing the NHS in Wales an estimated £302 million per year.

In Wales, 15% of pregnant people are recorded as smokers at their initial assessment, which is known to increase the risk of complications during pregnancy and beyond such as low birth weight, premature birth and stillbirth (Maternity and birth statistics: 2021). We know that the majority of children do not smoke, however 3% of 11-16 years olds identify as current smokers, and this rises with age with 7.5 % of 15-16 year olds currently smoking in Wales (SHRN 2021/22),

Progress has been made, however, there is a clear need to increase the pace of change, build on and accelerate existing interventions as well as deliver new initiatives to tackle smoking. Modelling by CRUK in 2020 indicates that, if current actions continue, Wales will not reach a smoke-free future until 2037. The modelling also expects that the UK's most deprived SES groups will reach smoke-free much later than their least deprived counterparts. ASH Wales is committed to ensuring no smoker is left behind.

Key Achievements in Wales

Tobacco Control Policies and Regulation

New Tobacco Control Strategy for Wales:
ASH Wales has played an integral role across a spectrum of workstreams in the delivery on the new Tobacco Control Strategy for Wales. ASH Wales's main calls for actions were to ensure:

- Robust data and analysis
- A focus on action areas that have the most impact on prevalence
- Support for a systematic secondary care cessation service
- Clarity over the use of E-cigarettes as a smoking cessation tool
- Urgent need to assess access to services by priority groups

Data and monitoring
PHW has commenced work to improve data collection and analysis including:

- A predictive model for smoking prevalence which will improve the understanding on interventions.
- Mapping the characteristics of smoker and ex-smokers to inform targeted interventions.
- Persona insights to inform the development of services and communications.
- An evaluation of smoking interventions
- A review of smoking cessation support to pregnant smokers

Smoke-free Environments Implementation Group
ASH Wales hosted the Smoke-free Environments implementation group, attended by
Welsh Government and Trading Standards partners. The workstream was divided into two action areas; the implementation of existing legislation and the exploration of additional smoke-free spaces. ASH Wales showcased a briefing paper that defined priority areas for introducing smoke-free spaces; with particular attention given for impact and ease of implementation. Site identifications included Higher and Further Education, Beaches, School Gates, Social Housing and Public Transport Waiting Areas.

ASH Wales was tasked with conducting a review of smoke-free hospitals legislation exploring the suitability of smoke-free spaces within mental health units with an acute focus on vaping on hospital grounds. ASH Wales are in the process of developing a policy action plan to support the implementation of these measures.

Illegal Tobacco
Building awareness
'No Ifs No Butts', was extended through support of Public Health Wales and Betsi Cadwalladr University Health Board to launch in North Wales. The campaign had defined objectives to deliver a short-burst high-intensity campaign using well defined behavioural focused messaging - to encourage community engagement and increase reports of illegal sellers. The key objectives were to:

- Reduce willingness to try/ buy illegal tobacco
- Challenge social norms around purchase/sale of illegal tobacco
- Reinforce criminal perceptions of illegal tobacco sellers
- Establish reporting pathways through the No Ifs, No Butts website

Activities combined community outreach, press coverage, multimedia advertising and partnership working to maximise both public and stakeholder engagement. Online analytics showed a considerable increase in traffic from north Wales as well as engagement with digital advertising assets.

The number of actionable reports received from north Wales increased by more than 300% during the campaign period compared to previous months. The web activity, community interaction and increase in reports demonstrates the ongoing need for the service, community interest in the issue of illegal tobacco as well as providing a rich vein of intelligence to be shared with Trading Standards enforcement teams.

Training initiatives
ASH Wales, in partnership with Littleton & Murdoch were commissioned to design and deliver training on illegal tobacco to trading standards officers across Wales between January – March 2023.

The aim was to deliver up to 4 webinars focused on:

- Fact-based overview of the key issues facing the agencies tackling illegal tobacco
- Industry expert presentations on successful enforcement techniques
- Tangible case studies of seizures and closures
- A panel of additional experts for detailed questions
- Insights gathered from the No Ifs No Butts portal

Training was segmented into regions which supported the learning environment and developed a collaborative understanding of challenges, issues and concerns within a localised context. Four webinars were set up, two in-person events in St Asaph in North Wales and Newport in Southeast Wales and two webinars.

A total of 97 officers attended, which is an estimated two thirds of all trading standards officers in Wales. This demonstrates the effectiveness of the engagement techniques and high level of interest in the illegal tobacco agenda. We have long campaigned for greater collaboration across enforcement and public health teams to adopt a unified response to the threat of illegal tobacco.

Public Health (Wales) ACT 2017
ASH Wales responded to the Welsh Government questionnaire on Part 3 of the 2017 Act, and its outstanding chapters. Our response outlined key recommendations:

- Provisions for a retail register should be realised in Wales, to improve; education, communication, accountability, and enforcement.
- Improved funding for Trading Standard's teams
- Implement legislation on the handing over of tobacco and nicotine products to person's under 18.

ASH Wales engaged with Cwm Taf Morgannwg University Health board over concerns that smoke-free legislation is not always adhered to on hospital grounds. Concerns were raised over enforcement, despite ample signage and messaging. Smoke-free hospital grounds is an area we continue to support, especially with the forthcoming plan to implement smoke-free mental health units.

ASH Wales continues to support the implementation of outstanding chapters of the Public Health Wales Act.

Communication and Campaigns
This year our campaign messaging had a conscious focus on the environmental impact of smoking, children, reducing inequalities and emphasising the true cost of smoking. Our main call to action was signposting to the national stop smoking service, 'Help Me Quit'.

World No Tobacco Day
On 31st May 2022, ASH Wales joined the World Health Organisation in marking World No Tobacco Day with the campaign focussing on the environmental impact of smoking. Content relayed pertinent data on plastic pollution, toxic chemicals, deforestation and animal livelihood all significantly impacted by the harvesting of tobacco.

A social media briefing pack was developed and disseminated to all our partners and stakeholders and was further supported with a press release to all national outlets and prominent supporter of ASH Wales, John Griffiths MS, lending his vocal support.

StopiOctober
October marked the inauguration of the StopiOctober2022 campaign; primarily through digital engagement addressing the cost implications of smoking themed on the cost-of-living crisis. A partnership was formed with the Money Advice Bureau as a conduit for physical and digital resources that enables service users to calculate the true cost of their smoking habits. Additionally, the campaign provided referral pathways to smoking cessation services namely, 'Help Me Quit'. All materials remain downloadable from the Ash Wales website.

Social media presence and engagement was particularly strong on Twitter but fluctuated on Facebook. ASH Wales' Twitter saw a 95% increase in impressions during StopiOctober.

ASH Wales engaged with a spectrum of stakeholders and campaign facilitators - totalling 142 people supplied with campaign messaging, links, and downloadable resources, such as printable posters, and temporary email signatures. These contacts included:

- PHW (Inc Healthy Schools)
- Council members
- Charities
- Housing Associations
- Fire Services
- Police Forces
- WTCA Members (27)
- Senedd Members (74)

It is envisaged that 2023 will present an opportunity to gain a stronger foothold through concept familiarity and established methodology of support from our partners.

No Smoking Day 2023

The national campaign focussed on how quitting can be beneficial for our mental health placing emphasis on stress levels, anxiety, and references to other mental illnesses like depression. Our approach was to challenge misconceptions about smoking as an effective suppressant of mental health conditions. Supported by the most contemporary research on associated behaviours, campaign resources and assets were approved by the RCPH and Professor Ann McNeil of the National Addiction Centre at King's College, London.

We launched a Senedd pop-in event attended by over 20 MS's including the Health Minister, Deputy Health Minister (who spearheads the tobacco strategy for Wales), and Shadow Health Minister who endorsed the campaign. In addition, the Chief Medical Officer for Wales showed support by publishing a letter of endorsement. The event provided opportunity to appraise the Senedd on the full scope of our work; elevating the profile of tobacco control in Wales (chiefly around e-cigarettes within stop smoking services, and the introduction of a tobacco levy).

A nicotine replacement guide was devised, with a focus on the relationship between mental health and smoking. The smoking and mental health nicotine replacement z-card was produced and disseminated to Health Boards across Wales. Outreach events at Morriston Hospital and Grange hospital were hosted to sustain a visual presence on No Smoking Day and was supported through a radio advertisement across digital streaming services Nationwide.

Stopping Smoking Services

ASH Wales continues to support those wanting to access Stop Smoking Services. With consistent engagement, we are actively involved in new phases of digital services innovation that seeks to capture hard to reach smoker demographics and improve all round functionality.

We continued to provide referral pathways to the Help Me Quit service with more than 4,000 clickthrough from our online webpage during this year.

Smoking and Children

ASH Wales has delivered in-person talks and assemblies to more than 1,000 school children in Wales. The talks cover a range of subjects tailored to the age group including smoking and health, illegal tobacco, vaping and the environment. The demand for educational visits consistently demonstrates the importance of preventative work, especially within the education sector.

Vaping has become an increasingly dominant topic within education with no clearly defined, uniform authority response. ASH Wales has extensively engaged with Healthy Schools operators, Health and Wellbeing co-ordinators, school nurses and local authority leads to develop support package to address this resource and knowledge deficit. ASH Wales successfully secured funding to produce a series of webinars as part of an educational resource package that support parents, educators and associates in addressing the rising popularity of vaping products.

Smoking and the Environment
Port Eynon in Swansea became smoke-free on 27th April 2022. ASH Wales celebrated the change by welcoming Knelston Primary School to take part in some beach activities; creating art, litter picking, and discussing why they support smoke-free beaches.

New signage was designed and erected at Caswell Bay, Langland Bay and Port Eynon as a further expansion of smoke-free beach initiatives. ASH Wales has established key relationships with Keep Wales Tidy, Welsh Beach Managers and other local authority figureheads to encourage further locations to embrace the scheme. Ash Wales presented at the Welsh Beach Managers meeting to showcase the benefits of becoming a smoke-free destination, guidance on expediting approval and refer to additional support available online.

Smoke-free Hospitals
Healthcare professionals have consistently identified that new legislation on smoke-free hospital grounds has not been uniformly embraced. ASH Wales will keep under observation adherence to these measures and seek expansion with the launch of smoke-free mental health units. In support of this, we have provided a consultation response (A Smoke-free Wales) calling for an assessment of the new smoke-free legislation to measure efficacy and compliance.

Smoke-free School Gates
ASH Wales continue to develop the Smoke-free School Gates initiatives with more than 20% of schools now confirmed signatories to the scheme and have remained responsive to requests for resources from schools. ASH Wales dispatched campaign branded water bottles, sports bags, fact sheets, and posters to those registered. Posters and fact sheets around vaping, cannabis, and illegal tobacco were also delivered to every secondary and all-through schools in Wales (129 schools).

Ash Wales has actively engaged with further educational institutions and vocational training colleges to provide onsite posters for their smoking shelters.

Our Professional Networks
ASH Wales works in partnership with a number of leading health bodies in Wales and its sister organisations in other parts of the UK sharing best practice, legislative changes, research publications whilst exploring new methodologies of engaging hard to reach, priority groups.

We provide third sector leadership through the Wales Tobacco Control Alliance (WTCA) and Wales Tobacco or Health Network (WTHN). Crucially, we bring partners together to support progress and ensure the views of the alliance are represented to the Tobacco Control Strategy Board. By coordinating these groups, ASH Wales is able to influence decision makers with the backing of eminent and respected voices across the sector including Cancer Research UK and British Heart Foundation.

WTCA consists of more than 20 professional and voluntary organisations and is the only independent think tank dedicated to issues relating to tobacco control. The alliance is a unified voice and powerful supporter of actions to reduce smoking rates and take up. ASH Wales continually keeps the alliance updated with developments on the tobacco control landscape and has sent briefs relating to: a tobacco levy, the recent Khan Review, King's College Vaping report, smoke-free spaces update bulletins, ASH UK youth e-cigarette data, digital campaign assets, and the protection of health policy in relation to the tobacco industry.

Ash Wales hosted a meeting to frame the future political discussions about e-cigarettes, utilising the most contemporary and relevant data sources. Identifying that recent political discourse was discursive from the recently published evidential conclusions, Ash Wales sought to establish a unified stance among WTCA members that was balanced and proportionate:

- Disseminated a timeline documenting the political discussions on electronic cigarette activities and highlighting miscorrelation with emerging evidence.
- Produced and circulated a briefing paper, which outlined latest evidence on vaping - substantiated by the ASH Smoke-free Survey, OHID Independent Report and latest Cochrane update.
- Created a joint WTCA letter in response to recent comments by the FM, affirming that Wales takes a more 'balanced' policy approach to vaping.

Convened in March 2023, our latest WTCA meeting centred on a presentation by Dr Louisa Nolan, Head of Data Science at PHW, who presented a review of data to support the surveillance, monitoring and understanding of tobacco use in Wales. This review is a component of Wales' Tobacco Control Strategy, and an area the Alliance supported when the strategy went to consultation. The presentation allowed the Alliance to review current datasets in Wales, and how they can be improved.

Data drive cluster analysis was applied to the National Survey for Wales and grouped smokers together who had similar characteristics. This analysis was run to better understand the characteristics of certain groups of smokers.
The review concluded areas of expansion to encompass:
- Improve the administration of data collection within specific settings (Maternity wards and HMQ)
- Extend data collection to new avenues (time to talk survey/Kantar services)
- Apply the data cluster analysis to the latest SHRN data source

The meeting also comprised of a presentation from ASH, on the roll out of the secondary smoking cessation system that is being launched in Wales (the Help Me Quit Hospital Model) elucidating on:
- model structure
- timescales and rollout
- identifying successful pilots/international comparisons

It also provided an opportunity to express feedback garnered from health boards and the challenges they foresee in successfully implementing the model.

Cross Party Group on Smoking and Health

A meeting of the Cross Party Group on Smoking and Health was held in November 2022. The focus was: E-Cigarettes: An Evidence Update'. Over 80 stakeholders across Wales and the UK attended the meeting. The meeting heard latest findings from the Independent Report, conducted by King's College London, and commissioned by the Office for Health Improvement and Disparities (OHID).

The meeting also relayed the latest Cochrane update on e-cigarettes within smoking cessation, which found high certainty evidence of efficacy within quit attempts. Recommendations off the back of the meeting were sent to the Senedd and Welsh Government officials invested in Tobacco Control policy.

It also provided an opportunity for ASH Wales to relay its own policy approach to vaping with a reading pack (briefing document) circulated to all attendees, which detailing vaping stats in Wales, latest evidence (UK-wide) and key discussion points. The event engaged Members of the Senedd to hear the latest evidence and updates (King's/ Cochrane), while providing a platform to voice their own concerns (i.e. environmental, youth and prevalence). Attendees heard firsthand accounts from how health providers are dealing with vaping (given a lack of a consistent policy approach in Wales). Recommendations resulting from the CPG were distributed among stakeholders including Welsh Government/Senedd members.

Financial review

The income of the charity amounted to £320,943 (2022: £301,681) of which £5,108 was unrestricted (2022: £130). The charity made an overall surplus of £39,162 for the year ended 31 March 2023 (2022: £25,575) of which £4,613 related to an unrestricted surplus (2022: surplus of £130).

Reserves policy

The Trustees review the organisation's Reserve policy on an annual basis as part of its future planning processes. Considerations are made in accordance with the best practice approach set out by the Charity Commission's guidance CC19. This recognises the need to hold adequate free reserves to ensure the protection of our core activities in the event of an income shortfall. Our income is primarily generated through grant funding which can be subject to volatility in the current economic climate. The Trustees will keep this under regular review and act decisively when action is required.

To serve business continuity, the Trustees feel it prudent to operate with no less than 6 months of reserves with a maximum value of 12 months reserves to be held in the event of unprecedented circumstances. This is with the view to ensure greater flexibility and adaptation to market conditions through the provision of working capital.

It should be noted that a reserve surplus was recorded in the last financial year as planned activities were constrained by the pandemic and its effect on business practices. The Trustees have agreed this surplus should be allocated for investment in business expansion and development in the current financial year with reserve levels to be normalised within this expenditure period.

The charity has reserves totalling £395,659 as at March 2023 (2022: £356,497) of which £286,420 relate solely to unrestricted funds (2022: £281,807). The free reserves of the charity as at 31 March 2023 totalled £286,420 (2022: £281,807).

Risk Management

The Trustees have ultimate responsibility for the management of the organisation's risks. The impact of Covid-19 brought with it a period of uncertainty and change and as part of its good governance the Trustees have considered a wide range of areas that could affect the future of ASH Wales. The Trustees have worked with staff to put in place measures to secure the future of the organisation. Changes to the register are agreed at every quarterly meeting.

Plans for future periods

Ash Wales has committed to a number of established workstreams aimed at maximising tobacco control actions and minimise smoking-related harm and inequalities throughout 2023-2024. This will encompass a broad spectrum of activities in which Ash Wales will assume a leading role in delivery, actively supporting cross-sector/cross-organisational collaboration and lend our expertise in the fulfilment of policy development, service innovation and pioneering research undertaken by external parties.

These activities have been agreed in principle with our primary funders and will shape our priorities for 2023 as below to:

Support national strategies to achieve a smoke-free Wales

- Structured engagement with the Tobacco Control Strategy Board
- Expanding network of communication and influence involving third sector organisations, interested parties and local service providers to cascade best practice, challenges and opportunities
- Strengthening engagement with National Health Service and Public Health Wales focussing on targeted action and refining tobacco control implementation
- Engaging and appraising political actors reinforcing evidence-based approaches to tobacco control measures
- Facilitating the Cross-Party Group as a vehicle to present shared learnings, latest developments and tracking policy development across the political spectrum
- Leverage the operation of our professional networks to examine data trends, published research and behavioural indicators to develop effective, practical solutions.

Support action to reduce tobacco-related inequalities.

- Champion the need for additional targeted support for disadvantaged groups of smokers utilising localised and national data sets
- To create and tailor multimedia behaviour change campaigns engaging with web-based smokers who are otherwise hard to reach.
- Construct a case for action through collaboration with midwives, mental health professionals, debt advisors, drug and alcohol services, social housing providers and high-risk young adults that attenuates smoking prevalence within known, at risk cohorts.

Supporting action to ensure every smoker has the support they need to quit.

- Engagement with the Implementation group convened quarterly.
- To utilise our networks to champion the expansion of NHS prevention services.
- To create and distribute effective physical and digital resources utilised by our stakeholders and delivery partners, especially within NHS smoking cessation services
- Share data insights and latest contemporary research across our stakeholder that address misperceptions around harm reduction.
- Contribute towards the ongoing development of integrated services for smokers including digital accessibility

Work to optimise tobacco related regulations.

- Promote the understanding of existing regulations in a multi-agency partnership
- Define best practice approach through interpretation of national survey data into prevalence and attitudes
- Entrench support for enforcement teams by creating a suite of resources, virtual training and videos.
- Rollout a campaign for national action to support local enforcement, increase community awareness and promote reporting channels
- Support informational exchange with our sister organisations ASH UK and ASH Scotland to ensure track and trace data defines location specific information.

Promote working with partners across Europe and the UK

- To ensure legislation in Wales coheres with UK legislation specifically to reduce tobacco availability and attractiveness.
- To build the case for converging policy approaches on raising the age of sale, polluter levy and quit messaging/health warning on packaging.

Structure, governance and management

ASH Wales became a company limited by guarantee without share capital on the 15th December 2006, company number 1120834. ASH Wales commenced trading on the 2nd April 2007.

ASH Wales Ltd was granted charity status on the 13th September 2007, charity number 6030302.

The governing documents of ASH Cymru Wales are the Memorandum and Articles of Association.

The registered office of the charity is:

14 Hollybush Rise

Cardiff

Wales

CF23 6TG

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

H Poole	
Mr S Wilkinson	
K Thompson	
Professor G Moore	
Mr M Cridland	
Mr J Phillips	
Mr RM Spear	(Appointed 11 May 2022)
Mr S Price	(Appointed 20 July 2022)
K Retallick	(Appointed 20 July 2022)

Recruitment and appointment of trustees

The Directors of ASH Wales Ltd are the Trustees for the charity and are referred to as Trustees throughout this report. The Trustees form the Board of the company, which meets at least four times each year and which sets the Operational and Financial Strategic Framework for the company.

The Board elects trustees, including the Chairman. Trustees are given an induction pack in line with Charities Commission's guidance.

Organisational Structure

The Chief Executive of ASH Cymru Wales is a paid member of staff who is responsible for the day-to day operation of the organisation, within the Strategic Framework set by the Board, and is accountable to the Board.

The trustees report was approved by the Board of Trustees.

Mr S Price
Trustee

27 November 2023

ASH WALES LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASH WALES LIMITED

I report to the trustees on my examination of the financial statements of Ash Wales Limited (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

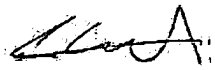
1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Mr Richard N Chapple ACCA

The Third Floor
Langdon House, Langdon Road
SA1 Swansea Waterfront
Swansea
SA1 8QY
Wales

Dated: 27 November 2023

ASH WALES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Charitable activities	3	400	319,230	319,630	-	301,551	301,551
Other trading activities	4	-	-	-	100	-	100
Investments	5	-	1,313	1,313	30	-	30
Total income		400	320,543	320,943	130	301,551	301,681
Expenditure on:							
Raising funds	6	-	2,920	2,920	-	4,538	4,538
Charitable activities	7	495	278,366	278,861	-	271,568	271,568
Total expenditure		495	281,286	281,781	-	276,106	276,106
Net income/(expenditure) and movement in funds		(95)	39,257	39,162	130	25,445	25,575
Reconciliation of funds:							
Fund balances at 1 April 2022		281,807	74,690	356,497	281,677	49,245	330,922
Fund balances at 31 March 2023		281,712	113,947	395,659	281,807	74,690	356,497

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ASH WALES LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Current assets					
Debtors	**12**	50,432		24,694	
Cash at bank and in hand		365,364		337,299	
		415,796		361,993	
Creditors: amounts falling due within one year	**13**	20,137		5,496	
Net current assets			395,659		356,497
The funds of the charity					
Restricted income funds	**15**		113,947		74,690
Unrestricted funds			281,712		281,807
			395,659		356,497

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 27 November 2023

Mr S Price
Trustee

Company registration number 06030302 (England and Wales)

1 Accounting policies

Charity information

Ash Wales Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 Hollybush Rise, Cardiff, CF23 6TG, Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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. 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 or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 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.

1.7 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.

Derecognition of financial liabilities

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

1 Accounting policies **(Continued)**

1.8 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 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	2023 £	2022 £
Performance related grants	319,630	301,551

Analysis by fund		
Unrestricted funds	400	-
Restricted funds	319,230	301,551
	319,630	301,551

Performance related grants analysis

	2023 £	2022 £
British Heart Foundation	53,114	51,522
Welsh Government	156,700	166,800
Cancer Research UK	53,544	60,845
Respiratory Innovation Wales (RIW)	-	10,000
Public Health Wales NHS Trust	19,500	12,384
Awards for All	9,664	-
Betsi (BCU)	22,000	-
Tactical Medical	400	-
Cardiff University	4,708	-
	(319,630)	(301,551)

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Trading activity income: other	-	100

5 Income from investments

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Interest receivable	-	1,313	1,313	30	-	30

6 Expenditure on raising funds

	Restricted funds 2023 £	Restricted funds 2022 £
Fundraising and publicity		
Cost of Sales	-	4,370
Events and exhibitions	2,920	168
	2,920	4,538

7 Expenditure on charitable activities

	2023	2022
	£	£
Direct costs		
Staff costs	200,001	164,060
Other staff costs	4,589	4,055
Travel and subsistence	3,718	372
Rent, rates and service charges	14,664	22,072
Heat and light	462	1,530
Premises repairs and cleaning	5,264	348
Telephone, internet and IT	7,556	10,739
Advertising and marketing	22,197	8,258
Equipment hire	-	246
Bank charges	193	166
Insurance	694	1,238
Research and assembly monitoring	-	27,420
Translation fees	1,238	484
Printing, postage, stationery and subscriptions	11,538	11,145
Expensed equipment	-	3,295
Other charitable expenditure	-	10,949
	272,114	266,377
Share of support and governance costs (see note 8)		
Governance	6,747	5,191
	278,861	271,568
Analysis by fund		
Unrestricted funds	495	-
Restricted funds	278,366	271,568
	278,861	271,568

8 Support costs allocated to activities

	2023	2022
	£	£
Governance costs	6,747	5,191
Analysed between:		
Charitable activities	6,747	5,191

Governance costs include payments to the independent examiners of £2,400 (2022: £2,160)

9 Trustees

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

No trustees were reimbursed for travel and subsistence costs during the year (2022: no trustees were reimbursed for travel and subsistence costs).

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	6	5

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	45,778	23,842
Prepayments and accrued income	4,654	852
	50,432	24,694

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	14,637	-
Accruals and deferred income	5,500	5,496
	20,137	5,496

14 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount paid in relation to pension costs in the year totalled £11,351 (2022: £14,371), at the year end there was £892 outstanding (2022: £1,574).

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Welsh Governnment	10,918	158,013	(160,200)	8,731
British Heart Foundation	8,865	53,114	(46,459)	15,520
Cancer Research UK	15,210	53,544	(58,542)	10,212
Pfizer	6,439	-	-	6,439
Awards for All	3,842	9,664	(7,417)	6,089
Respiratory Innovation Wales (RIW)	29,416	-	-	29,416
Betsi (BCU)	-	22,000	(3,960)	18,040
Public Health Wales	-	19,500	-	19,500
Cardiff University	-	4,708	(4,708)	-
	74,690	320,543	(281,286)	113,947

Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	At 31 March 2022 £
	49,245	301,551	(276,106)	74,690

Welsh Government is a grant to provide tobacco control services and third sector leadership.

British Heart Foundation is a grant to undertake tobacco related research and policy analysis for Wales.

Cancer Research is a grant to support our campaigns and communication work.

Pfizer is a grant to facilitate a social media campaign to promote smoking cessation during the Covid 19 pandemic.

Awards for All is a grant to create a range of smoking cessation materials for debt and housing advisors.

Research Innovation Wales (RIW) is a grant to carry out survey and research work into the digitalisation of smoking cessation services.

Betsi (BCU) is a grant to increase public awareness of the Welsh Government illegal tobacco and vapes campaign 'NO IFS. NO BUTTS' in targeted communities in North Wales.

Public Health Wales is a grant to deliver an All Wales Campaign to support No Smoking Day in Wales on 8th March 2023.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	281,807	400	(495)	281,712

Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	At 31 March 2022 £
General funds	281,677	130	-	281,807

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Current assets/(liabilities)	286,420	109,239	395,659
	286,420	109,239	395,659
Per balance sheet	281,712	113,947	395,659
Balance to allocate	(4,708)	4,708	-

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Current assets/(liabilities)	281,807	74,690	356,497
	281,807	74,690	356,497

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

ASH WALES LIMITED

England & Wales - Charity number 1120834

Accounts

Charity registration number 1120834

Company registration number 6030302 (England and Wales)

ASH WALES LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

THURSDAY

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COMPANIES HOUSE

ASH WALES LIMITED

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ASH WALES LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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).

Objectives and activities

ASH Wales is the only public health charity in Wales whose work is exclusively dedicated to tackling the harm and inequality caused by tobacco. Set up in 2007, we are an independent body working in partnerships with other leading health bodies and our sister organisations across the UK.

Our mission
To achieve a smoke free Wales by working for strong tobacco control policy. We work to raise awareness of the health, social and economic effects of smoking by working with communities, young people and partners across Wales. We work on projects, campaigns and policy in order to achieve a reduction in, and eventual elimination of, the health problems associated with smoking and tobacco use.

Summary of the objectives of the charity set out in its governing document

The objectives for which the Charity is established are to preserve and protect the physical and mental health of people living in Wales who are those, in particular but not exclusively, practising or likely to practise cigarette or other forms of smoking by:

- Advancing the education of the public in Wales concerning the effects of cigarette and other forms of smoking and their effects on the health of the community and the individuals;
- Assisting, carrying out, promoting and encouraging research into cigarette and other forms of smoking and to collect and study information relating thereto with a view to the publication of the same and the communication of information in connection therewith to the general public and others having a legitimate interest in receiving such information for the benefit of the health of the community at large;
- Alerting the public to the dangers of tobacco use and to seek to prevent the disability and death which it causes.

Our key activities

- We communicate the issues relating to smoking and tobacco use in Wales
- We build effective networks of interested parties working in tobacco control in Wales
- We provide support and advocacy to individuals and projects in the tobacco control arena, and to those who are not adequately represented in public health policy or practice
- We campaign for public health measures to protect the health of all people in Wales from the harm caused by smoking and tobacco
- We research and develop policy and projects in the areas of smoking and tobacco control

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

The main activities undertaken to further the charity's purpose for the public benefit are noted throughout the report.

Achievements and performance

New ways of working
ASH Wales adopted new working practices to ensure the organisation is best positioned to thrive in the post-pandemic environment. A hybrid blended working model was embedded to combine distance working from home with 'in-person' meetings, when appropriate. Remote working has now become the normalised practice for the organisation and will remain in place for the foreseeable future, however, the organisation is conscious and alert to the ongoing need to monitor and support the health and wellbeing of staff.

As Wales begins to emerge from the pandemic it is vital that ASH Wales is responsive to new opportunities, entrenching the influence of our evidence-led policy positions and broadening the scope of stakeholder engagement.

Key Developments
The consultation and subsequent publication of Wales's new Tobacco Control Plan has dominated the year's activities. ASH Wales used its extensive network of partners to ensure the views of the third sector, members of the public and healthcare professionals were considered during the formulation of the plan.

Through our policy and advocacy work we were able to significantly influence political action and the direction of future tobacco control measures. ASH Wales and the tobacco alliance were instrumental in securing a commitment to an endgame target for Wales, which forms the backbone of Wales's new Tobacco Control Plan.

Respiratory health remains a pertinent issue for Welsh society, further ingrained in the public consciousness by the emergence of Covid-19 and the associated risks to those with underlying health conditions. The pandemic underlined the importance of becoming 'smoke-free' and strengthened our determination to advocate this position vociferously in the public domain.

Our campaigning took an acute focus on children, the environment, the lobbying powers of the tobacco industry, their affiliates and efforts to influence health policies. These areas show high levels of public support as reflected in our annual YouGov survey, and in turn garnered extensive media coverage of our work. A full breakdown of the years' campaigns, lobbying and educational work has been included in the report below.

The current statistics in Wales
Smoking prevalence in Wales currently stands at 14% of the adult population. Smoking prevalence still remains highest within certain priority groups. Those from less affluent demographics in Wales are more likely to smoke, a health disparity which is also reflected in national SHRN data that found students from less affluent families are twice as likely as those from more affluent families to report current smoking habits (6% vs. 3%). In addition, smoking rates amongst 15-16 year olds were comparable to levels seen in 2013.

The National Survey for Wales is used by Welsh Government to assess smoking prevalence in Wales. The survey methodology was changed from face-to-face to telephone interviews with results showing a steep drop in smoking prevalence from 17% to 14% among the Welsh adult population. ASH Wales are liaising with the Welsh Government to understand and gauge the veracity of the current statistics and future plans.

Current services
In the last financial year (2021-22), an estimated 4.07% of the current Welsh smoking population made a quit attempt through national stop smoking services. According to the National Survey for Wales, around 22% of smokers in Wales tried to give up smoking in the last three months, which means the vast majority of smokers still 'go it alone'. This trend presents an immediate concern as studies show the chances of successfully becoming smoke-free are emphatically boosted through access to quit smoking aids and professional support.

With the launch of the new Smoke-free Wales strategy, there is promise of a new, nationally integrated stop smoking service to be accessible in all Welsh hospitals, which will identify and treat all hospital in-patients through providing nicotine replacement therapy (NRT) and support.

ASH Wales anticipates this will considerably improve the user engagement with national quit smoking services, as it will employ an 'opt out' model. While this service is being formulated, ASH Wales will continue to support developments in this field, and will continue to highlight and signpost to the current smoking cessation services.

Highlighting the national stop smoking service remains our key 'call to action' within our campaigns and press activity.

1. Tobacco Control Policies and Regulation

New Tobacco Control Strategy for Wales:
Welsh Government has launched a new Tobacco Control Plan for Wales, named 'A Smoke-free Wales'. As part of this strategy, WG set forth an ambition to make Wales smoke-free by 2030, a target that ASH Wales has strongly campaigned for. ASH Wales are pleased with the strategy's launch, however, believe a significant acceleration in action is needed if Wales is to reach its smoke-free target by the end of the decade.

ASH Wales will continue to campaign for the employment of impactful tobacco control measures throughout its implementation. Our priority areas and recommendations for the new strategy are summarised within the consultation section of this document.

ASH Wales called for the following UK wide policies to be adopted within Wales' new strategy (given the significant impact these areas hold on tobacco control in Wales):

- Raising the age of sale tobacco from 18 to 21 in Wales (a policy intention recently supported by Welsh Government).
- A Tobacco Levy to fund tobacco control measures in the devolved nations.

These areas depend on UK Government action and lay outside of the powers of the Senedd. However, given their impact on the devolved nations, it is essential that ASH Wales continues to show support for these measures, and supports the Welsh Government in voicing Welsh interests at a UK-wide level.

It is worth noting that our lobbying on Welsh Government's obligations to the WHO Framework Convention on Tobacco Control (FCTC) was taken into account in the creation of the new Smoke-free Strategy. The FCTC is an international treaty that regulates government interactions with the Tobacco Industry in a bid to protect health policy. Our letters to the Senedd, consultation response, and our vocal concerns in the strategy's stakeholder focus group resulted in the FCTC explicitly written into the new strategy.

Illegal Tobacco
The first pan-Wales Illegal Tobacco campaign, 'No Ifs No Butts', was launched in January 2022 with the aim of driving public awareness around the growing availability of illegal tobacco and the harmful impact this has on children. ASH Wales has played an instrumental role in this work from lobby to inception. A centralised reporting platform has been conceived and rolled out allowing the public to report those suspected of selling/distributing illegal tobacco, with this information being shared with the relevant authorities.

The platform has directly resulted in the seizure of considerable amounts of illegal tobacco in Wales. We are currently lobbying for progress to continue in this field, with assistance from Welsh Government. In context to legacy, we have long campaigned for greater enforcement efforts on this front, so it has been promising to see it realised.

Notable achievements in the campaign lifetime:

- Aggregated 4.9m views on social media.
- A compelling marketing campaign, along with social media resources and partner packs.
- 20,000 website clicks, 13,238 website visitors and over 113 actionable reports.
- ASH Wales has hosted 3 webinars, delivering talks to over 360 Police officers, school liaison officers, Trading Standards officers and PCSOs in Wales.
- Onsite lessons and assemblies for over 1,000 school children in Wales.
- Produced a national NEMS survey (examining illegal tobacco use in Welsh adults and youth).

This workstream is vital if ASH Wales is to keep across tobacco control in both the formal and informal markets.

Public Health (Wales) ACT 2017
On 1st March 2021 Wales became the first country in the UK to extend its smoking ban to outdoor areas including hospital grounds, schools grounds and local authority playgrounds. ASH Wales has supported this legislation through communications and highlighting our ongoing 'smoke-free' campaigns. ASH Wales continues to recommend more spaces in Wales to become smoke-free, which presently exist outside of the new legislation.

ASH Wales successfully championed for a fourth smoke-free beach site, a voluntary initiative underpinned by research from the Marine Conservation Society to tackle the increasing volume of cigarette butts being deposited on Welsh beaches. The launch saw substantial media coverage, with ASH Wales speaking on BBC Wales, Capital and Heart. The Deputy Minister for Mental Health and Wellbeing, who is spearheading the Smoke-free Wales strategy, providing his endorsement for this work.

As an organisation, we will continue to champion legislation which reduces exposure to second-hand smoke and changes social attitudes towards smoking.

It is noted that Chapters 3-4 of the 2017 Act have yet to be implemented, which include: provisions for a planned Tobacco Retail Register for Wales, enhanced offence orders relating to tobacco, and enhanced regulations to protect children. ASH Wales are currently responding to a consultation for these chapters and will continue to support progress in this field.

2. Communication and Campaigns

This year our campaigns and messaging has had a conscious focus on the environmental impact of smoking, children, reducing inequalities, the tobacco industry and illegal tobacco. Our main call to action for our campaigns was signposting to the national stop smoking service 'Help Me Quit'.

Stopping Smoking Services
ASH Wales are continuing to liaise with service leads and representatives from the national stop smoking service. We collaborated with the service to produce a short informational video outlining the support available to smokers in Wales. The video was launched on social media for 'National No Smoking Day' and was disseminated to Senedd Members and partners. We will continue to work cooperatively with the national service for campaigns, events and information materials.

Smokefree School Gates
Our Smokefree School Gates campaign made significant strides with banners laid across the gates of 300 schools in Wales (almost 20% of Welsh schools). The Minister Wellbeing and the Children's Commissioner have both previously backed the incentive with the visual aids playing an important role in reminding parents, pupils, staff and visitors that school grounds prohibit smoking.

This campaign has opened a channel of communication with Welsh schools, enabling us to distribute educational resources to over 120 schools in Wales. Educational materials comprised of four key areas:

- Smoking and general health
- Illegal tobacco
- Vaping
- Cannabis and tobacco use

Smoking and Young People
ASH Wales held discussions with professional bodies throughout Wales around how to prevent young people from starting smoking and supporting them to quit. We produced 'Andrew's Journey', an interactive training and awareness programme for a south Wales training provider and delivered to over 250 of their young learners. More than 20 of their learners are now requesting help to quit. ASH Wales also delivered awareness and coaching methods training to wellbeing staff. Our work in this area continues.

Smoking in Pregnancy
ASH Wales hosted a stakeholder group of midwives with a view to assess how best to support their smoking session work. It was identified that further information was needed to articulate the profound effect smoking has on unborn babies, the cost implications of smoking and current stance on e-cigarettes. Our stakeholders have been equipped with a range of videos, including 'Alaya's Story', 'Baby Talk' and supporting case studies from those who've successfully quit with all materials authored and produced by ASH Wales. The stakeholders continue to use our NRT guides, and we will continue to provide ongoing support.

Smoking and the Environment
ASH Wales worked in close partnership with the Marine Conservation Society to inform how Welsh beaches held the highest amount of littered cigarette butt waste in Great Britain in 2021. We have highlighted and reinforced the need to ban single-use plastic cigarette filters in Wales in a bid to eliminate their environmental harms. This body of work has attracted strong media coverage and demonstrates strong public-backing for such an initiative. According to our latest YouGov survey, 84% of adults in Wales support banning plastic filters in a bid to protect the environment. ASH Wales will continue to push for progress on this front.

In addition to the above, 'World No Tobacco Day' centred on environmental messaging. ASH Wales created a brief on the campaign and a media pack, which was sent to: Senedd Members, NHS partners and the third-sector organisations throughout Wales.

Smokefree Homes
ASH Wales opened communication channels with Welsh Housing Associations and the Fire Services in a joint approach to highlight health risks associated with smoking in the home. Powerful messaging was co-authored and promulgated through social media channels which also signposted to cessation services. A training platform to support the work of the Fire Service is in the planning phase with full implementation due in the year forthcoming.

Smokefree Sidelines
Work in this area was halted by the pandemic. However, the FA in Wales has continued to endorse the initiative through their social media channels notably sharing campaign materials and expressing support to its 300K following. As conditions normalise around spectator sports, we aim to expand this programme focussing on rugby clubs and associations throughout Wales.

Smokefree Hospitals
Ash Wales established a working group of secondary care smoking cessation advisors who identified the need for additional resources. In response, specialist NRT pocket guides were produced and distributed in hospital settings throughout Wales. An interactive electronic version of the NRT guide was also developed to supplement digital access for prospective medical students looking to further their training and knowledge base.

Healthcare professionals have consistently identified that new legislation on smoke-free hospital grounds has not been uniformly embraced. ASH Wales will keep under observation adherence to these measures and seek expansion with the launch of smoke-free mental health units. In support of this, we have provided a consultation response (a smoke-free Wales) calling for an assessment of the new smoke-free legislation to measure efficacy and compliance.

3. Our Professional Networks

ASH Wales works in partnership with a number of leading health bodies in Wales and its sister organisations in other parts of the UK, sharing best practice, legislative changes, research publications whilst exploring new methodologies of engaging hard to reach, priority groups.

We provide third sector leadership through the Wales Tobacco Control Alliance (WTCA) and Wales Tobacco or Health Network (WTHN). Crucially, we bring partners together to support progress and ensure the views of the alliance are represented to the Tobacco Control Strategy Board. By co-ordinating these groups, ASH Wales is able to influence decision makers with the backing of eminent and respected voices across the sector including Cancer Research UK and British Heart Foundation.

WTCA consists of more than 20 professional and voluntary organisations and is the only independent think tank dedicated to issues relating to tobacco control. The alliance is a unified voice and powerful supporter of actions to reduce smoking rates and take up. ASH Wales continually keeps the alliance updated with developments on the tobacco control landscape and has sent briefs relating to: a tobacco levy, the recent Khan Review, e-cigarette use amongst youth and the protection of health policy in relation to the tobacco industry.

In context to the new Smoke-free Wales Strategy, ASH Wales organised a survey in which members could contribute towards and help formulate a unified response to Welsh Government's Smoke-free consultation.

Cross Party Group on Smoking and Health
Two cross party groups have been convened; the first centred on 'Digitalisation and Smoking Cessation' in Wales discussing potential improvements to stop smoking services by harnessing digital healthcare solutions.

With keynote speeches from respiratory experts and heads of private sector digital technology firms, it was attended by more than 50 stakeholders from across the UK in a virtual capacity, including Members of the Senedd, their representatives, NHS Wales and third-sector public health bodies. Utilising digital technology will play a pivotal role in increasing engagement with national stop smoking services, if Wales is to hit its 2030 smoke-free target.

The second focused on the launch of the Welsh Government's illegal tobacco campaign and encompassed the WHO Framework Convention on Tobacco Control (FCTC: a global treaty which regulates how ratified governments should interact with the tobacco industry). More than 60 stakeholders attended the event, including Members of the Senedd, government representatives, Trading Standards professionals, and various healthcare and third-sector representatives. The findings highlighted the need for a cohesive, multi-agency approach to disrupt the trade of illegal tobacco combining improved surveillance, regulation of retailers and punitive action should offenders be identified.

WTHN – The Wales Tobacco or Health Network (WTHN) is an independent forum that brings together individuals and organisations with an interest in tobacco and health inequalities in Wales. Through the WTHN annual conference we share latest evidence and best practice and identify some feasible solutions for Wales. The next meeting is scheduled for this year and will work towards supporting the new Smoke-free Strategy for Wales.

4. National Policies, Research and Consultation

Through its work ASH Wales regularly responds to consultations relating to tobacco and health in Wales, and the across the UK.

'A Smoke-free Wales' Consultation:
A critical consultation response was the new Smoke-free strategy consultation, which provided us the opportunity to relay our recommendations to enhance tobacco control measures in Wales.

The consultation was broad in its scope addressing almost every element of the tobacco control landscape. This required a comprehensive response substantiated with detailed research, partnership working (chiefly with our sister organisation and funders) and collating evidence sources from other countries with shared 'smoke-free' ambitions. This consultation response was labour intensive to match our determination to maximise impact.

Some of our key recommendations included:

- Firm support for the setting of 5% Endgame target for 2030.
- A call for overarching actions to tackle health inequalities in Wales.
- Urgent need to assess access to services by priority groups.
- Support for a systematic secondary care cessation service.
- A call for robust data and analysis.
- An enhanced approach to smoking prevention in Wales.
- A collective stance on e-cigarettes, marking their relative safety (compared to tobacco) and use as a smoking cessation tool.

ASH Wales has had longstanding history campaigning for the above and is pleased that the new strategy has embedded many of these recommendations within the themes and priority actions. However, there remain many areas overlooked within the published strategy which would make a considerable difference to the Welsh Government's realisation of a smoke-free nation.

ASH Wales will continue to lobby for these additional measures and highlight areas for continual improvement. Notably, we have a longstanding campaign history of employing incentives to help pregnant people to stop smoking. We will continue to inform the growing evidence base in areas not yet covered by the new strategy.

Children, Young People and Education Committee Sixth Senedd Priorities Consultation:
ASH Wales used the above consultation to highlight to the Senedd the high smoking rates of certain lower age groups in Wales, notably the smoking prevalence of 15-16 year olds which has not significantly changed since 2013. The response recommended the following:

- A national education programme to be delivered in all secondary schools with a revised approach to prevention and the impact of smoking.
- A targeted approach to tackling smoking prevalence in the most deprived parts of Wales and among pregnant teenagers.
- A tailored intervention and support programme for Pupil Referral Units and further education colleges.
- The extension of smokefree policies for all further education settings.
- A cross-governmental approach to address the co-use of tobacco and cannabis given the strong links between the two substances.
- The development of innovation digital solutions to raise awareness of the harms of smoking among children and young people.

ASH Wales YouGov Survey 2021
ASH Wales continues to publish our annual YouGov opinion poll. This survey provides public backing for many of the consultation recommendations. The survey is funded by the British Heart Foundation and is completed by over 1,000 adults in Wales each year. We will continue to highlight the opinion survey to Welsh Government, Members of the Senedd and the Tobacco Control Strategy Board.

5. Political Cohesion and Third Sector Leadership

This year ASH Wales have harnessed national campaigns to engage with members of the Senedd. For example, this years 'National No Smoking Day' (NNSD) saw solid cross-party support, with Leader of the Opposition (Andrew RT Davies MS) recording a video to vocalise his backing. Members from Plaid, Welsh Labour and the Welsh Liberal Democrats also expressed support through recording videos or taking pictures with our NNSD sign.

To complement the above, ASH Wales provided NNSD digital assets to all Members of the Senedd to show support for smokers and services in Wales and hope to repeat this on an annual basis.

Across our campaigns, we have witnessed ministerial backing. For example, our environmental campaigns saw lines of support from the Deputy Minister for Climate Change (Lee Waters MS) and Deputy Minister for Mental Health and Wellbeing (Lynne Neagle MS). Furthermore, the current Minister for the Economy and past Deputy Minister for Health, Vaughan Gething MS, reached out to ASH Wales in support of our tobacco industry lobbying.

ASH Wales will continue to build relations with Ministers and Senedd Members to ensure solid cross-party support for all our future endeavours.

Outside of the Senedd, we have recently been liaising with parliamentarians. Policy briefs and lines of support were provided to Hywel Williams (MP) in a backbench debate on a tobacco levy. In collaboration with ASH UK we have kept abreast of tobacco control developments in Westminster. We understand that many substantial tobacco control measures depend on UK Government action (chiefly the age of sale and a Tobacco Levy).

ASH Wales continues to cement its role in third sector leadership, utilising the WTCA and various third-sector partnerships to further advance tobacco control initiatives in Wales. The organisation shared its Smoke-free Wales consultation response to the WTCA, CRUK and BHF. We did this so that the third sector in Wales could collectively call for similar tobacco control measures for the new strategy.

Financial review

The income of the charity amounted to £301,681 (2021: £303,861) of which £130 was unrestricted (2021: £132). The charity made an overall surplus of £25,575 for the year ended 31 March 2022 (2021: £49,396).

Reserves policy

The Trustees review the organisation's Reserve policy on an annual basis as part of its future planning processes. Considerations are made in accordance with the best practice approach set out by the Charity Commission's guidance CC19. This recognises the need to hold adequate free reserves to ensure the protection of our core activities in the event of an income shortfall. Our income is primarily generated through grant funding which can be subject to volatility in the current economic climate. The Trustees will keep this under regular review and act decisively when action is required.

To serve business continuity, the Trustees feel it prudent to operate with no less than 6 months of reserves with a maximum value of 12 months reserves to be held in the event of unprecedented circumstances. This is with the view to ensure greater flexibility and adaptation to market conditions through the provision of working capital.

It should be noted that a reserve surplus was recorded in the last financial year as planned activities were constrained by the pandemic and its effect on business practices. The Trustees have agreed this surplus should be allocated for investment in business expansion and development in the current financial year with reserve levels to be normalised within this expenditure period.

The charity has reserves totalling £356,947 as at 31 March 2022 (2021: £330,922) of which £281,807 relate solely to unrestricted funds (2021: £281,677). The free reserves of the charity as at 31 March 2022 totalled £281,807 (2021: £281,677).

Risk Management

The Trustees have ultimate responsibility for the management of the organisation's risks. The impact of Covid-19 has brought with it a period of uncertainty and change and as part of its good governance the Trustees have considered a wide range of areas that could impact the future of ASH Wales. The Trustees have worked with staff to make savings and consider the most effective way to secure the future operation of the organisation. Changes to the register are subject to constant review and agreed at every quarterly meeting.

Plans for future periods

ASH Wales will continue to engage with the Welsh Government and will continue to support their understanding of developments on the tobacco control landscape culminating in the implementation of a new tobacco control strategy for Wales. As an organisation we will also be seeking to increase our income from a diverse range of funding partners and further extend our relationships with smokers, advisers and educators through devising innovative training solutions. Additionally, we will explore how we can expand our remit to cover other areas of addiction.

Securing Wales' Endgame Target
Our last report placed great emphasis on securing an Endgame target for Wales, which would mean a smoking rate of 5% or less by 2030. The Endgame target has been achieved as a result of considerable efforts to lobby Welsh Government and represents a step change for Wales in alignment with the ambitions of other UK nations.

ASH Wales is determined to see this target realised, as if the current pace of actions continue, forecasts predict Wales will not secure a smoke-free future until 2037. ASH Wales is now seeking the Welsh Government to demonstrate ambition within the implementation of the new smoke-free strategy. Our recommendations include:

- Improved national stop smoking services through greater digital integration, a user-centric service and support mechanisms for those most at risk.
- Enhanced support and preventative interventions around children.
- Targeted support and preventative work with identified priority groups.
- Realised commitments to collaborating with UK administrations on a range of non-devolved issues (inc. Raising the Age of Sale of tobacco, a Tobacco Levy, and UK wide environmental policy).

Structure, governance and management

ASH Wales became a company limited by guarantee without share capital on the 15th December 2006. ASH Wales commenced trading on the 2nd April 2007.

ASH Wales Ltd was granted charity status on the 13th September 2007.

The governing documents of ASH Cymru Wales are the Memorandum and Articles of Association.

Trustees
The Directors of ASH Wales Ltd are the Trustees for the charity and are referred to as Trustees throughout this report. The Trustees form the Board of the company, which meets at least four times each year and which sets the Operational and Financial Strategic Framework for the company.

The Board elects trustees, including the Chairman. Trustees are given an induction pack in line with Charities Commission's guidance.

Organisational Structure
The Chief Executive of ASH Cymru Wales is a paid member of staff who is responsible for the day-to day operation of the organisation, within the Strategic Framework set by the Board, and is accountable to the Board.

Charity name	Action on Smoking and Health Cymru Wales
Company number	1120834
Charity number	6030302
Registered office	2nd Floor 14-18 City Road Cardiff CF24 3DL
Trustees	Scott Sanders - resigned 20/07/22 Darren Talbot - resigned 03/11/21 Helen Poole Iolo Douil - resigned 03/11/21 Simon Wilkinson Kate Thompson Professor Graham Moore Matthew Cridland - appointed 03/11/21 Jonathan Phillips - appointed 03/11/21 Richard Spear - appointed 11/05/2022 Stuart Price - appointed 20/07/2022 Kirstie Retallick - appointed 20/07/2022
Independent Examiners	Azets Audit Services Ty Derw Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB
Bankers	HSBC Bank plc Business Banking Canton Branch 259 Cowbridge Rd, East Cardiff CF11 9TN

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

..... 28.11.22

TRUSTEE - Stuart Price

ASH WALES LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASH WALES LIMITED

I report to the trustees on my examination of the financial statements of Ash Wales Limited (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Sarah Case
Azets Audit Services

Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB
United Kingdom

Dated: 21-12-2022

ASH WALES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Charitable activities	3	-	301,551	301,551	-	283,729	283,729
Other trading activities	4	100	-	100	-	20,000	20,000
Investments	5	30	-	30	132	-	132
Total income		130	301,551	301,681	132	303,729	303,861
Expenditure on:							
Raising funds	6	-	4,538	4,538	-	3,847	3,847
Charitable activities	7	-	271,568	271,568	-	250,618	250,618
Total expenditure		-	276,106	276,106	-	254,465	254,465
Gross transfers between funds		-	-	-	19	(19)	-
Net income for the year/ Net movement in funds		130	25,445	25,575	151	49,245	49,396
Fund balances at 1 April 2021		281,677	49,245	330,922	281,526	-	281,526
Fund balances at 31 March 2022		281,807	74,690	356,497	281,677	49,245	330,922

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.

ASH WALES LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Current assets					
Debtors	11	24,694		23,449	
Cash at bank and in hand		337,299		315,813	
		361,993		339,262	
Creditors: amounts falling due within one year	12	(5,496)		(8,340)	
Net current assets			356,497		330,922
Income funds					
Restricted funds	14		74,690		49,245
Unrestricted funds			281,807		281,677
			356,497		330,922

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 23.11.22.

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Trustee – Stuart Price

Company registration number 6030302

1 Accounting policies

Charity information

Ash Wales Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 14-18 City Road, 2nd Floor, Cardiff, CF24 3DL, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 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.

1.7 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.

Derecognition of financial liabilities

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

1 Accounting policies **(Continued)**

1.8 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.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	2022 £	2021 £
Performance related grants	301,551	283,729
British Heart Foundation	51,522	50,517
Welsh Government	166,800	139,000
Cancer Research UK	60,845	58,986
Pfizer	-	7,600
Awards for All	-	9,500
HMRC - CJRS	-	18,126
Respiratory Innovation Wales (RIW)	10,000	-
Public Health Wales NHS Trust	12,384	-
	301,551	283,729

4 Other trading activities

	Unrestricted funds	Restricted funds
	2022	2021
	£	£
Trading activity income: other	100	20,000

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	30	132

6 Raising funds

	Restricted funds	Restricted funds
	2022	2021
	£	£
Fundraising and publicity		
Cost of Sales	4,370	3,060
Events and Exhibitions	168	787
	4,538	3,847

7 Charitable activities

	2022	2021
	£	£
Staff costs	164,060	189,223
Other staff costs	4,055	5,949
Travel and subsistence	372	68
Rent and Rates and Service Charges	22,072	12,883
Heat and Light	1,530	1,299
Premises repairs and Cleaning	348	2,963
Telephone, internet and IT	10,739	5,776
Advertising and Marketing	8,258	3,943
Equipment hire	246	894
Bank Charges	166	64
Insurance	1,238	1,066
Research and Assembly Monitoring	27,420	9,023
Translation fees	484	358
Printing, Postage, Stationary and Subscriptions	11,145	12,637
Expensed Equipment	3,295	-
Consultancy	10,949	-
	266,377	246,146
Share of governance costs (see note 8)	5,191	4,472
	271,568	250,618

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Governance costs heading 1	-	5,165	5,165	-	4,459	4,459
Governance costs heading 2	-	26	26	-	13	13
	-	5,191	5,191	-	4,472	4,472
Analysed between Charitable activities	-	5,191	5,191	-	4,472	4,472

Governance costs includes payments to the independent examiners of £2,160 (2021: £2,160)

9 Trustees

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

No trustees were reimbursed for travel and subsistence costs during the year (2021: no trustees were reimbursed for expenses).

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	5	5

Employment costs	2022 £	2021 £
Wages and salaries	140,126	159,350
Social security costs	9,563	11,546
Other pension costs	14,371	18,327
	164,060	189,223

The key management personnel of the charity received benefits including gross salary, employers national insurance contributions and pension contributions totalling £93,810 (2021: £92,060).

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

11 Debtors

Amounts falling due within one year:	2022 £	2021 £
Trade debtors	23,842	22,637
Prepayments and accrued income	852	812
	24,694	23,449

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	5,286
Accruals and deferred income	5,496	3,054
	5,496	8,340

13 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount paid in relation to pension costs in the year totalled £14,371 (2021: £18,327), at the year end there was £1,574 outstanding (2021: £1,191).

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds		
	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
Welsh Government	139,000	(138,981)	(19)	-	166,800	(155,882)	10,918
British Heart Foundation	50,517	(46,510)	-	4,007	51,522	(46,664)	8,865
Cancer Research UK	58,986	(50,848)	-	8,138	60,845	(53,773)	15,210
Pfizer	7,600	-	-	7,600	-	(1,161)	6,439
Awards for All	9,500	-	-	9,500	-	(5,658)	3,842
Respiratory Innovation Wales (RIW)	20,000	-	-	20,000	10,000	(584)	29,416
HMRC - CJRS	18,126	(18,126)	-	-	-	-	-
Public Health Wales (PHW)	-	-	-	-	12,384	(12,384)	-
	303,729	(254,465)	(19)	49,245	301,551	(276,106)	74,690

Welsh Government is a grant to provide tobacco control services and third sector leadership.

British Heart Foundation is a grant to undertake tobacco related research and policy analysis for Wales.

Cancer Research is a grant to support our campaigns and communications work.

Pfizer is a grant to facilitate a social media campaign to promote smoking cessation during the Covid 19 pandemic.

Awards for All is a grant to create a range of smoking cessation materials for debt and housing advisers.

Research Innovation Wales (RIW) Consultancy to carry out survey and research work into the digitalisation of smoking cessation services.

HMRC -CJRS was grants received from the government to cover 80% of the furloughed workers salaries.

15 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Current assets/(liabilities)	281,807	74,690	356,497	281,677	49,245	330,922
	281,807	74,690	356,497	281,677	49,245	330,922

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

ASH WALES LIMITED

England & Wales - Charity number 1120834

Accounts

Registered Charity Number 1120834

Company Registered Number 6030302 (England and Wales)

ASH WALES LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

ASH WALES LIMITED

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ASH WALES LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2021

The Trustees present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities
ASH Wales is the only public health charity in Wales whose work is exclusively dedicated to tackling the harm and inequality caused by tobacco. Set up in 2007, we are an independent body working in partnerships with other leading health bodies and our sister organisations across the UK.

Our mission
To achieve a smoke free Wales by working for strong tobacco control policy. We work to raise awareness of the health, social and economic effects of smoking by working with communities, young people and partners across Wales. We work on projects, campaigns and policy in order to achieve a reduction in, and eventual elimination of, the health problems associated with smoking and tobacco use.

Summary of the objectives of the charity set out in its governing document

The objectives for which the Charity is established are to preserve and protect the physical and mental health of people living in Wales who are those, in particular but not exclusively, practising or likely to practise cigarette or other forms of smoking by:

- Advancing the education of the public in Wales concerning the effects of cigarette and other forms of smoking and their effects on the health of the community and the individuals;
- Assisting, carrying out, promoting and encouraging research into cigarette and other forms of smoking and to collect and study information relating thereto with a view to the publication of the same and the communication of information in connection therewith to the general public and others having a legitimate interest in receiving such information for the benefit of the health of the community at large;
- Alerting the public to the dangers of tobacco use and to seek to prevent the disability and death which it causes.

Our key activities

- We communicate the issues relating to smoking and tobacco use in Wales
- We build effective networks of interested parties working in tobacco control in Wales
- We provide support and advocacy to individuals and projects in the tobacco control arena, and to those who are not adequately represented in public health policy or practice
- We campaign for public health measures to protect the health of all people in Wales from the harm caused by smoking and tobacco
- We research and develop policy and projects in the areas of smoking and tobacco control

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

The main activities undertaken to further the charity's purpose for the public benefit are noted throughout the report.

Achievements and performance 2020/21

Impact of Covid 19 on the work of ASH Wales

As the Covid pandemic took hold of the country the ASH Wales team adapted and refocused to address the emerging issues. We found new ways to work digitally and to highlight services that were doing the same. Staff worked from home and made raising awareness of the risks to smokers from Covid 19 an immediate priority.

We collaborated with respiratory consultants and Public Health Wales warning smokers of the risks and urging them to quit and providing advice on how to quit. Our work gained widespread coverage as smokers in large numbers were looking for advice on ways to quit, with the national NHS helpline Helpmequit reporting a 51% spike in calls.

Throughout the year we continued to showcase the new ways of working implemented by smoking cessation services to support smokers during this time, including press releases about telephone support by Public Health Wales and a virtual stop smoking pilot from Swansea Bay Health Board. We also published case studies about smoking cessation advisers along with stories of individual quitters. These resonated with our audience and encouraged others to consider quitting.

The current statistics in Wales

Smoking prevalence in Wales currently stands at 18% of the adult population – which equates to an estimated 448,405 adult smokers. Rates continue to be highest in the most deprived parts of the country at 26%, compared to 11% among the least deprived communities. The majority of smokers in Wales (around 6 in 10) want to quit, and just over 4 in 10 make a quit attempt every year, according to the 18/19 National Survey for Wales. In May 2020 a YouGov survey reported that 33,000 smokers in Wales quit at the start of the pandemic. In September 2020, Swansea Bay UHB also reported a significant rise in the number of pregnant women quitting from 4% to 8.9% since March that year.

Impact on services

Overall Wales' NHS smoking cessation services were severely affected by the Covid 19 pandemic with the number of smokers accessing services falling to their lowest level in four years. In total 14,842 smokers accessed the NHS services in 2020/21 compared to 15,607 in 2019/20. Pharmacy support saw the most significant fall in numbers after smoking cessation support was completely suspended. Of particular concern was the suspension of CO monitoring of pregnant women as this is the only accurate way to measure whether they smoke or have quit smoking. Without this information an opportunity to be referred by the midwife to quit support may be missed.

Other key achievements in Wales

1. Tobacco Control Policies and Regulation

Public Health (Wales) ACT 2017
On March 1st 2021 Wales became the first country in the UK to extend its smoking ban to outdoor areas including hospital grounds, schools grounds and local authority play grounds.

These laws are a major public health achievement and will further Wales' profile as the UK lead in measures to denormalise smoking. ASH Wales worked with Welsh Government to support the marketing and communications campaign promoting the new ACT. We also got in touch with every school in Wales to invite them to take the opportunity to make their school gates smokefree too. Over 200 schools took up the offer of free banners, posters and stickers and to use the legislation as a way to kickstart a healthier return to school.

New Tobacco Control Plan Wales
The new Tobacco Control Plan for Wales was delayed due to the pandemic, however, Welsh Government have affirmed their commitment to develop a new plan in the next 12 months. ASH Wales continues to drive the plan forward and have been gathering evidence to support key elements of the new plan, such as targeted cessation support, introduction of the Ottawa model in hospitals and an Endgame target.

Illegal Tobacco
During this time we have continued to work hard to keep Illegal Tobacco on the agenda at Welsh Government meetings. An illegal tobacco lead has now been seconded to Welsh Government for 18 months and ASH Wales will be working with that person to provide up to date evidence of the problem and to campaign for a national programme of activity

2. Stopping Smoking Services

In January we launched a campaign called Any Age, Any Stage which was shared with our housing association partners. The videos included a number of interviews with Public Health Wales, a paediatrician, respiratory consultant, midwife, pharmacist and e cigarette shop owner. We also created a communications campaign to accompany the videos and share information about HelpmeQuit services.

3. Communication and Campaigns

Media messages this year were dominated by Covid-related stories. ASH Wales focused on delivering a variety of messages to support quit attempts and provide evidence-based information and advice.

Smokefree Homes
At the start of the pandemic we set up a stakeholder group with 7 housing associations and Public Health Wales to explore smoking in the home and to provide resources and activities to support campaign work in this area. We developed an online and telephone survey for tenants and discovered that 28% smoked and since lockdown they were smoking more. A total of 34% said they wanted to quit. ASH Wales produced a series of resources, activities and videos that could be shown to tenants in a bid to help reduce smoking prevalence among Wales' most deprived communities. The videos covered a wide range of topics including smoking in the home, smoking and pregnancy, NRT and smoking and finances. We also developed a series of blogs and case studies to accompany the videos.

Smokefree Sidelines
ASH worked closely with Football Association of Wales (FAW) to implement Smokefree Sidelines. This resulted in smoking being banned at all mini football activity from September 2020. The campaign was interrupted by the pandemic but the commitment to reinstate and extend this campaign remains firm.

Smoking and the Environment
ASH Wales worked in partnership with the Marine Conservation Society to call for the sale of plastic cigarette butts to be banned in Wales alongside other single use plastic items such as plastic straws and plastic cotton buds, and for the introduction of an Extended Producer Responsibility scheme in Environment, Energy and Rural Affairs, who said officials will review evidence as to environmental impact of cigarette butts.

Smokefree Baby
A total of 16% of pregnant women continue to smoke throughout their pregnancy. The numbers sadly rise to 30% of 15-19 year olds who are still regular smokers at the time of their baby's birth. We continue to collaborate with our colleagues at the Royal College of Obstetricians & Gynaecologists to highlight the problem and to call for additional measures to support women to quit, including specialist support for pregnant teenagers and offering financial incentives to support quit attempts.

Smokefree Hospitals
The new law around smokefree hospital grounds provided an opportunity to develop the Clinical Management of Adult Smokers in Secondary Care. We have worked with colleagues in smoking cessation to identify what additional support is required and over the next 12 months will put together a new training package and NRT information leaflet to support patients and healthcare staff.

Smokefree Universities
We continued our work with Cardiff Met. They are now a Clean Air Campus and no smoking is permitted on any of their sites. We also engaged with their animation students who created a number of videos to highlight the environmental impact of smoking. The videos will be made available to schools in Wales.

4. Our Professional Networks

ASH Wales works in partnership with a number of leading health bodies in Wales and its sister organisations in other parts of the UK.

We provide third sector leadership through the Wales Tobacco Control Alliance (WTCA) and Wales Tobacco or Health Network (WTHN). Crucially, we bring partners together to support progress and ensure the views of the alliance are delivered to the Tobacco Control Strategy Board. By coordinating these groups, ASH Wales is able to influence decision makers with the backing of respected voices across the sector including Cancer Research UK and British Heart Foundation.

The WTCA consists of more than 20 professional and voluntary organisations and is the only independent think tank dedicated to issues relating to tobacco control. The alliance is a unified voice and powerful supporter of actions to reduce smoking rates and take up. ASH Wales works alongside WTCA to endorse a range of policy positions including the ecigarette consensus statement for Wales. We provide a wide range of briefings to support manifesto calls and debates and work together to raise questions and challenge Ministers around issues related to tobacco control.

The WTHN is an independent forum that brings together individuals and organisations with an interest in tobacco and health inequalities in Wales. Through the WTHN annual conference we share latest evidence and best practice and identify some feasible solutions for Wales. This year we have explored teenage smoking. In Wales 8% of 15-16 year olds smoke on a regular basis and this figure has not fallen since 2013. Around 6,000 children in Wales take up smoking every year and 3 out of 4 of those children will go on to be long term smokers. Around 70 stakeholders took part in a webinar and panel event that heard latest evidence and considered some new solutions on how to work with young people and their families on the subject of youth smoking prevalence.

Cross Party Group on Smoking and Health

The focus for this year's meeting was the impending implementation of the Public Health (Wales) Act. By holding the meeting virtually, we were able to invite speakers from outside of Wales and were pleased to hear from colleagues in Belgium and Spain and also Greater Manchester. More than 50 stakeholders attended including a broader range of political representatives. Wales leads the way with smokefree spaces; they are popular with the public and cost effective to implement. However, it's important that they act as a spur for additional action to decrease take up and increase quit rates. Messages need to be consistent, including the enforcement process. We would like to see a whole system approach to these kinds of policies including the adoption of the Ottawa support model for smokers in hospital alongside a smoking cessation programme and training for staff.

National Policies, Research and Consultation
Through its work ASH Wales regularly responds to consultations relating to tobacco and health in Wales and across the UK.

We joined forces with the Marine Conservation Society to call for a ban on plastic cigarette filters in Wales. In a study carried out by Keep Wales Tidy in 2019, cigarette butts were found on 79% of streets across Wales, making them the most common form of litter in the country. Welsh Government are looking to reduce single use plastics in Wales and cigarette butts are one of Wales most prolifically littered single use plastic items. Cigarette butts take up to 15 years to breakdown and as they do they leach nicotine and heavy metals before turning into microplastic pollution.

ASH Wales also responded to the consultation on sanctions to tackle tobacco duty evasion. Using evidence gathered in 2017 we called for 4 main areas of action, specifically the investment sharing arrangements across law enforcement agencies and other relevant stakeholders; increased powers for Trading Standards; the need for a National Strategy to combat illicit sales and finally, increased involvement of the police in intelligence gathering and sharing.

ASH Wales contributed to the consultation on Initial Clinical Management of Adult Smokers in Secondary Care. With our WTCA colleagues we called for information to be included on how midwives and staff working in maternity services could support pregnant women to quit. We'd also like to see specialist training for staff working with mental health patients and training and support for long term heavy smokers with a clear referral pathway for smokers who cross between services.

Finally, we contributed to the Clean Air Plan White Paper for Wales calling for the inclusion of links to tobacco control and tobacco smoking as a contributor to outdoor and indoor air pollution, highlighting the risks posed by second hand smoke. Wales has already made significant progress towards the denormalization of smoking through its implementation of the Public Health (Wales) Act but we'd like to see that extended across other public places including town centres and outdoor eating areas.

Political Cohesion and Third Sector Leadership
During this election year ASH Wales met with a whole spectrum of political leaders and members of the Senedd to highlight relevant issues, including illegal tobacco, e cigarettes and smokefree spaces.

ASH Wales worked with its stakeholders and WTCA colleagues to develop a set of policy positions ahead of the Welsh Government Elections in 2021. Along with our colleagues at BHF and CRUK we met with political leaders and members of the Senedd to draw attention to particular issues whilst using the opportunity to highlight important criteria for the next Tobacco Control Plan for Wales. We circulated a number of briefing papers to support manifesto calls including the Ottawa model briefing which enables all health care staff to ask about smoking status on admission, this information being accurately recorded and direct referral to in-house support.

Our campaigns, such as Smokefree Sidelines, have gained the endorsement of the Health Minister and Deputy Health Minister.

Financial Review

The income of the charity amounted to £303,861 (2020: £242,579) of which £132 was unrestricted (2020: £1,248). The charity made an overall surplus of £49,396 for the year ended 31 March 2021 (2020:Deficit £31,427). The surplus is purely a timing difference and will reverse in the next financial year when funds are spent. The impact of the pandemic has led to a delay in some of the charitable activities in relation to restricted income received.

Reserves Policy

ASH Wales Reserves Policy is reviewed on an annual basis as part of its planning process. The current reserves policy is agreed whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between a minimum of 6 months and a maximum of 12 months of the resources expended annually. At 31 March 2021 the level of free reserves was outside of the target range, and therefore a more detailed review will take place in 2021/22 to ensure the organisation remains healthy and reflects the challenges we perceive arising from Covid 19.

The Trustees have also identified a requirement for a reserve in relation to the strategic growth of the business. This is likely to take the form of a designated fund that will be set aside in order to deliver on the charity's objectives. A programme of spending will be drawn up during the next financial year and will be spent by 2022.

The charity has reserves totalling £330,922 as at March 2021 (2020: £281,526) of which £281,677 relate solely to unrestricted funds (2020: £281,526). The free reserves of the charity as at 31 March 2021 totalled £281,677 (2020: £281,526).

Risk Management

The Trustees have ultimate responsibility for the management of the organisation's risks. The impact of Covid-19 has brought with it a period of uncertainty and change and as part of its good governance the Trustees have considered a wide range of areas that could affect the future of ASH Wales. The Trustees have worked with staff to make savings and consider the most effective way to secure the future of the organisation. Changes to the register are agreed at every quarterly meeting.

Our Plans for 2021-2022

The Covid 19 crisis has highlighted the urgent need to tackle health inequalities in Wales, with the poorest parts of the country having been hardest hit by the impact of the virus.

During the pandemic the implementation of digital healthcare solutions has been accelerated and there is a real push for new ways to deliver healthcare services. This creates an opportunity to research potential digital platforms for the delivery of smoking cessation services.

ASH Wales will continue to engage with the new Senedd administration and support them to understand the landscape of tobacco control. Our focus will inevitably be the development of the new tobacco control plan for Wales which will include developing solutions to tackle young people and smoking; targeting hard to reach smokers and campaigning for an illegal tobacco programme. As an organisation we will also be working to increase our income and extend our relationships with smokers, advisers and educators by devising training solutions.

Endgame Target

Wales remains the only part of the UK that has not set an endgame target. There is strong support for a target. In our most recent ASH Wales YouGov survey, 73% of respondents said they would support an endgame target.

Research from Cardiff University of 100,000 school aged pupils shows 9% of 15-16 years smoke at least once a week, a figure that has remained unchanged since 2013. ASH Wales would like to see more work done in this area around why young people continue to smoke and the challenges they face when trying to quit.

ASH Wales would like to see Welsh Government set an endgame target for eradicating smoking in Wales and we believe it should form part of the next Tobacco Control Plan.

Structure, governance and management

ASH Wales became a company limited by guarantee without share capital on the 15th December 2006. ASH Wales commenced trading on the 2nd April 2007.

ASH Wales Ltd was granted charity status on the 13th September 2007.

The governing documents of ASH Cymru Wales are the Memorandum and Articles of Association.

Trustees

The Directors of ASH Wales Ltd are the Trustees for the charity and are referred to as Trustees throughout this report. The Trustees form the Board of the company, which meets at least four times each year and which sets the Operational and Financial Strategic Framework for the company.

The Board elects trustees, including the Chairman. Trustees are given an induction pack in line with Charities Commission's guidance.

Organisational Structure

The Chief Executive of ASH Cymru Wales is a paid member of staff who is responsible for the day-to day operation of the organisation, within the Strategic Framework set by the Board, and is accountable to the Board.

Reference and administration details

Charity Name	Action on Smoking and Health Cymru Wales
Known Names	ASH Cymru Wales
Charity Number	1120834
Company Number	6030302
Registered office	2nd Floor 14-18 City Road Cardiff CF24 3DL
Website	ash.wales
Key Management Personnel	Suzanne Cass - Chief Executive Officer
Trustees	Scott Sanders – Chair Darren Talbot – Treasurer Helen Poole Iolo Doull Simon Wilkinson Kate Thompson Ella Hastings – resigned 10 September 2020 Professor Graham Moore
Independent Examiners	Azets Audit Services Ty Derw Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB
Principal Bankers	HSBC Bank plc Business Banking Canton Branch 259 Cowbridge Rd, East Cardiff CF11 9TN

The Trustees Report was approved by the Board of Trustees.

D. Talbot

Darren Talbot – Treasurer

Dated: 3-11-21

ASH WALES LIMITED

STATEMENT OF TRUSTEES RESPONSIBILITES

FOR YEAR ENDED 31 MARCH 2021

The Trustees, (who are also the Directors of Ash Wales Limited for the purpose of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently ;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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 independent examiners 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 independent examiners are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

ASH WALES LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ASH WALES LIMITED

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021, which are set out on pages 11 to 25

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purpose of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Report

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

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those accounting records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Sarah Case FCA DChA
Independent Examiner
Azets Audit Services
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Dated: 09-12-2021

ASH WALES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
FOR THE YEAR ENDED 31 MARCH
2021

	Notes	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
		£	£	£	£
Income from:					
Donations and Legacies	3	-	-	-	-
Charitable Activities	4	-	283,729	283,729	241,331
Other Trading Activities	5	-	20,000	20,000	750
Investments	6	132	0	132	498
Total Income		132	303,729	303,861	242,579
Expenditure on:					
Raising Funds	7	-	3,847	3,847	1,583
Charitable Activities	8	-	250,618	250,618	272,423
Total Resources Expended		-	254,465	254,465	274,006
Net Income/Expenditure		132	49,264	49,396	(31,427)
Gross transfers between funds		19	(19)	-	-
Net movement in funds	10	151	49,245	49,396	(31,427)
Fund Balances at 1 April 2020	16/19	281,526	-	281,526	312,953
Fund Balances at 31 March 2021	16/18	281,677	49,245	330,922	281,526

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

All income and expenditure derives from continuing activities.
The statement of financial activities also complies with the requirement for an income and expenditure account under the Companies Act 2006.

The notes on pages 13 to 25 form part of the financial statements

ASH WALES LIMITED

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Current Assets					
Debtors	**13**	23,449		60,086	
Cash at Bank and in Hand		315,813		233,963	
		339,262		294,049	
Creditors: Amounts falling due within one year	**14**	(8,340)		(12,523)	
Net current assets			330,922		281,526
Total assets less current liabilities			330,922		281,526
Funds					
Restricted Funds	**16/17**		49,245		-
Unrestricted Funds	**18/19**		281,677		281,526
			330,922		281,526

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021. No member of the company deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provision applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 3.11.21

D. Talbot

Darren Talbot- Trustee
Company Registration No. 6030302

The notes on pages 13 to 25 form part of the financial statements

1 Accounting policies

Charity Information
Ash Wales Limited is a private company limited by guarantee incorporate in England and Wales. The registered office is 14-18 City Road, 2nd Floor, CARDIFF, CF24 3DL, UK.

1.1 Accounting Convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, 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 accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subjected 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 accounts.

The nature and purpose of each fund can be found in the notes to the accounts.

1.4 Incoming Resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that the income will be received.

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.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant occurs when the performance related condition is met.

Accounting policies (Continued)

Grants receivable for specific purposes are also treated as restricted funds so that any unused funds can be separately identified.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from training is recognised in the accounts in the period to which the service was provided. Any amounts received in advance of this are deferred.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs of raising funds comprise the costs in relation to generating income such as fundraising activities.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs.

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

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

The charity made no redundancy payments (2018: £1,956) during the reporting period.

There had been no offsetting of assets and liabilities, or income and expenses.

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. Assets costing £500 or more per individual component are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual value over their expected useful lives on the following basis:-

Plant and Machinery	20% Straight Line
Office Equipment	33% Straight Line
Furniture and Fittings	10% Straight Line

1.7 Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Accounting policies (Continued)

1.8 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.

1.9 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.

Derecognition of Financial Assets
Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial assets and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

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.

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.

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

Accounting policies (Continued)

1.10 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.

1.11 Retirement Benefits

The charity operates a defined contribution pension scheme for certain members of staff. The assets of the scheme are held separately from those of the charity. The contributions are charged to the income and expenditure account as they fall due and allocated between unrestricted and restricted funds where applicable.

1.12 Taxation

As a registered charity, the charity is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

2 Critical Accounting Estimate and Judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and Legacies

	2021 £	2020 £
Donations and Gifts	NIL	NIL

4 Charitable Activities

	2021	2020
	£	£
Grants	283,729	241,331

Grants		
British Heart Foundation	50,517	45,781
Welsh Government	139,000	139,000
Cancer Research UK	58,986	56,550
Pfizer	7,600	-
Awards for All	9,500	-
HMRC -CJRS	18,126	-
	283,729	241,331

5 Other Trading Activities

	2021	2020
	£	£
Sales	-	750
Training Income	20,000	-
	20,000	750

6 Investment Income

	2021	2020
	£	£
Interest Receivable	132	498

7 Raising Funds

	2021	2020
	£	£
Cost of Sales	3,060	897
Events and Exhibitions	787	686
Total	3,847	1,583

8 Charitable Activities

	2021	2020
	£	£
Staff Costs	189,223	200,217
Other staff costs	5,949	4,808
Travel and subsistence	68	3,203
Rent and Rates and Service Charges	12,883	25,745
Heat and Light	1,299	1,697
Premises repairs and Cleaning	2,963	3,531
Telephone, internet and IT	5,776	7,711
Advertising and Marketing	3,943	1,373
Equipment hire	894	595
Bank Charges	64	86
Insurance	1,066	1,049
Research and Assembly Monitoring	9,023	14,822
Translation fees	358	933
Printing, Postage, Stationery and Subscriptions	12,637	2,499
	246,146	268,269
Share of Governance Costs	4,472	4,154
	250,618	**272,423**

9 Support Costs

	Support Costs	Governance Costs	2021	2020	Basis of Allocation
	£	£	£	£	
Legal and Professional	-	13	13	13	Governance
Professional Fees	-	4,459	4,459	4,141	Governance
	-	4,472	4,472	4,154	
Analysed between Charitable Activities	-	4,472	4,472	4,154	

Governance costs include payments to the independent examiners of £2,160 (2020: £2,160)

10 Net movement in funds

	2021	2020
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	-	-

11 Trustees

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

During the year no trustees were reimbursed for expenses (2020: no trustees were reimbursed for expenses)

12 Employees

Number of Employees

The average number of employees during the year was:	2021 Number	2020 Number
Staff	5	6

Employment Costs	2021 £	2020 £
Wages and Salaries	159,350	175,355
Social Security Costs	11,546	14,164
Other Pension Costs	18,327	10,698
	189,223	200,217

Key Management Personnel

The key management personnel of the charity received benefits (consisting of gross salary, employers national insurance and employers pension contributions) totalling £92,060 (2020: £85,562)

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

13 Debtors

	2021	2020
Amounts falling due within one year:	**£**	**£**
Trade Debtors	22,637	54,944
Prepayments and Accrued Income	812	5,142
	23,449	60,086

14 Creditors: amounts falling due within one year

	2021	2020
	£	**£**
Trade Creditors	5,286	10,151
Accruals	3,054	2,372
	8,340	12,523

15 Retirement Benefit Schemes

Defined Contribution Schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The charge to profit or loss in respect of defined contribution schemes was £18,327 (2020:£10,698). There was £1,191 outstanding at the year end (2020: Nil).

16 Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in Funds			
	Balance at 1 April 2020	**Incoming Resources**	**Resources Expended**	**Transfers**	**Balance at 31 March 2021**
	£	**£**	**£**	**£**	**£**
Welsh Government	0	139,000	(138,981)	(19)	-
British Heart Foundation	0	50,517	(46,510)	-	4,007
Cancer Research UK	0	58,986	(50,848)	-	8,138
Pfizer	0	7,600	-	-	7,600
Awards for All	0	9,500	-	-	9,500
Respiratory Innovation Wales (RIW)	0	20,000	-	-	20,000
HMRC -CJRS	0	18,126	(18,126)	-	-
	0	**303,729**	**(254,465)**	**(19)**	**49,245**

Welsh Government is a grant to provide tobacco control services and third sector leadership.

British Heart Foundation is a grant to undertake tobacco related research and policy analysis for Wales.

Cancer Research UK is a grant to support our campaigns and communications work.

Pfizer is a grant to facilitate a social media campaign to promote smoking cessation during the Covid 19 pandemic.

Awards for All is a grant to create a range of smoking cessation materials for debt and housing advisers.

Research Innovation Wales (RIW) Consultancy to carry out survey and research work into the digitalisation of smoking cessation services.

HMRC -CJRS was grants received from the government to cover 80% of furloughed workers salaries

17 Restricted Funds - Prior Year

	Balance at 1 April 2019	Movement in Funds: Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Welsh Government	(3,568)	139,000	(139,000)	3,568	-
British Heart Foundation	5,037	45,781	(45,781)	(5,037)	-
Cancer Research UK	14,621	56,550	(56,550)	(14,621)	-
	16,090	**241,331**	**(241,331)**	**(16,090)**	**-**

18 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund Balances at 31 March 2021 are represented by:			
Tangible Assets	-	-	-
Current Assets/(Liabilities)	281,677	49,245	330,922
	281,677	49,245	330,922

19 Analysis of Net Assets Between Funds - Prior Year

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund Balances at 31 March 2020 were represented by:			
Tangible Assets	-	-	-
Current Assets/(Liabilities)	281,526	-	281,526
	281,526	-	281,526

20 Operating Lease Commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	-	17,907
Within 2- 5 years	-	50

21 Legal Status

Ash Wales is a company limited by guarantee, not having share capital, exempt from the requirement to use the

word "limited" and is a registered charity. The liability of each member in the event of winding up is limited to £1.

22 Related party transactions

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

24 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Income and endowments from:			
Donations and Legacies	-	-	-
Charitable Activities	-	241,331	241,331
Other Trading Activities	750	-	750
Investments	498	-	498
Total Income and endowments	1,248	241,331	242,579
Expenditure on:			
Raising Funds	897	686	1,583
Charitable Activities	31,778	240,645	272,423
Total Expenditure	32,675	241,331	274,006
Net income/(expenditure)	(31,427)	-	(31,427)
Transfers between funds	16,090	(16,090)	-
Net movement in funds	(15,337)	(16,090)	(31,427)
Reconciliation of Funds			
Total funds brought forward	296,863	16,090	312,953
Total funds carried forward	281,526	-	281,526