

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

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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.



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

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**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.

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

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**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.

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

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**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.

## **ASH WALES LIMITED**

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

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#### **Structure, governance and management**

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

ASH Wales Ltd was granted charity status on the 13<sup>th</sup> 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.

**ASH WALES LIMITED**

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

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**Reference and administration details**

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

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

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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**

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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.

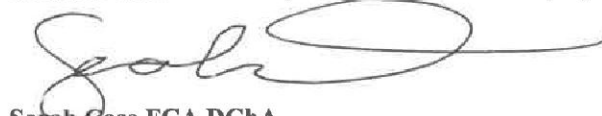
#### **Independent Examiner's Report**

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

		Unrestricted	Restricted	Total	Total
	Notes	Funds	Funds	2021	2020
		£	£	£	£
<b><u>Income from:</u></b>					
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
<b>Total Income</b>		<b>132</b>	<b>303,729</b>	<b>303,861</b>	<b>242,579</b>
<b><u>Expenditure on:</u></b>					
Raising Funds	7	-	3,847	3,847	1,583
Charitable Activities	8	-	250,618	250,618	272,423
<b>Total Resources Expended</b>		<b>-</b>	<b>254,465</b>	<b>254,465</b>	<b>274,006</b>
<b>Net Income/Expenditure</b>		<b>132</b>	<b>49,264</b>	<b>49,396</b>	<b>(31,427)</b>
Gross transfers between funds		19	(19)	-	-
<b>Net movement in funds</b>	<b>10</b>	<b>151</b>	<b>49,245</b>	<b>49,396</b>	<b>(31,427)</b>
Fund Balances at 1 April 2020	<b>16/19</b>	<b>281,526</b>	<b>-</b>	<b>281,526</b>	<b>312,953</b>
<b>Fund Balances at 31 March 2021</b>	<b>16/18</b>	<b>281,677</b>	<b>49,245</b>	<b>330,922</b>	<b>281,526</b>

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**

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

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

## ASH WALES LIMITED

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

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#### 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, 2<sup>nd</sup> 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.

## ASH WALES LIMITED

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

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#### 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).

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**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.

## ASH WALES LIMITED

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

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#### 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	<u>NIL</u>	<u>NIL</u>

**ASH WALES LIMITED****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2021****4 Charitable Activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Grants	<u>283,729</u>	<u>241,331</u>
<b>Grants</b>		
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	<u>18,126</u>	<u>-</u>
	<u>283,729</u>	<u>241,331</u>

**5 Other Trading Activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Sales	-	750
Training Income	<u>20,000</u>	<u>-</u>
	<u>20,000</u>	<u>750</u>

**6 Investment Income**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Interest Receivable	<u>132</u>	<u>498</u>

**ASH WALES LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**7 Raising Funds**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cost of Sales	3,060	897
Events and Exhibitions	<u>787</u>	<u>686</u>
<b>Total</b>	<b><u>3,847</u></b>	<b><u>1,583</u></b>

**8 Charitable Activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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	<u>12,637</u>	<u>2,499</u>
	<b><u>246,146</u></b>	<b><u>268,269</u></b>
Share of Governance Costs	<u>4,472</u>	<u>4,154</u>
	<b><u>250,618</u></b>	<b><u>272,423</u></b>



**ASH WALES LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**9 Support Costs**

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

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)

**ASH WALES LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**(CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**12 Employees**

**Number of Employees**

The average number of employees during the year was:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Staff	<u>5</u>	<u>6</u>

**Employment Costs**

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

**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.

**ASH WALES LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**(CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**13 Debtors**

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

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Creditors	5,286	10,151
Accruals	3,054	2,372
	<u>8,340</u>	<u>12,523</u>

**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).

**ASH WALES LIMITED****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2021****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:

	<b>Movement in Funds</b>				
	<b>Balance at 1 April 2020</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Balance at 31 March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)	-	-
	<b>0</b>	<b>303,729</b>	<b>(254,465)</b>	<b>(19)</b>	<b>49,245</b>

**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

**ASH WALES LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**17 Restricted Funds - Prior Year**

	<b>Movement in Funds</b>				
	<b>Balance at</b>	<b>Incoming</b>	<b>Resources</b>	<b>Transfers</b>	<b>Balance at</b>
	<b>1 April 2019</b>	<b>Resources</b>	<b>Expended</b>		<b>31 March</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>2020</b>
					<b>£</b>
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)	-
	<b>16,090</b>	<b>241,331</b>	<b>(241,331)</b>	<b>(16,090)</b>	<b>-</b>

**18 Analysis of Net Assets Between Funds**

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

**19 Analysis of Net Assets Between Funds - Prior Year**

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

**ASH WALES LIMITED****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2021**

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**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:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Within one year	<u>-</u>	<u>17,907</u>
Within 2- 5 years	<u>-</u>	<u>50</u>

**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).

**ASH WALES LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**24 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

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

