

Charity Registration No. 1146056

Company Registration No. 07892902 (England and Wales)

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

CALAN DVS

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CALAN DVS

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

The trustees present their report and financial statements for the year ended 31 March 2021.

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

The objects of the company shall be:

- a. to relieve the distress, suffering, poverty and need amongst adults, children and families caused by exposure to domestic abuse in any form, predominantly but not exclusively by providing services to women and their children; and
- b. to educate the public regarding the causes, consequences and effects of domestic abuse and methods of prevention of the same.

Organisational Vision

To create safe and resilient communities, free from domestic violence and abuse.

Mission statement

Breaking the cycle of domestic violence and abuse by working in partnership to achieve change through education, prevention, support, and empowerment.

The strategic aims of the services are to:

- Ensure safety of service users.
- Provide a range of high quality, needs-led, trauma informed accessible services for those who are affected by domestic violence and abuse focusing on the circumstances of each individual and family member.
- Focus on early intervention and prevention of domestic violence and abuse at all ages and within all groups of society.
- Be a leading voice in informing and influencing domestic violence and abuse policy development and decision making at a local, regional, and national level.
- Enabling each individual or family to live confidently and independently.
- To break the cycle of violence or the escalation of violence by providing early intervention advice services and by education programmes with young people on healthy relationships.
- To provide other professionals with the knowledge and skills needed to identify and provide the appropriate information to individuals to access services.

Achieving our aims and objectives:

Calan DVS achieves its aims and objectives by delivering a range of needs-led, trauma informed services which provide a range of support options enabling individuals and families to make informed decisions about the services they wish to access based on their individual needs.

The strategic aims of the organisation, as described in the 2017-2021 strategic plan, link operationally to the aims and activities undertaken and to the governance of the organisation, to ensure that high quality services are consistently delivered across all projects and the geographical areas in which Calan works.

As trustees we have referred to the guidance provided by the Charity Commission regarding public benefit and have used this on a regular basis to ensure that our current activities for individuals and families and that our strategic and operational plans for delivery of services for the future meets our aims and objectives.

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TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Core Services

Accommodation

Calan provides refuge accommodation for women and children (up to the age of 18 years) across 7 refuges within 4 local authority areas. This emergency accommodation can be accessed any time, day or night, 365 days a year and is designed as temporary, safe places for women and for women with children. Children and young people up to the age of 18 years can accompany their mother/carer in the refuge and an individual Risk and Needs assessment will be carried out where there are additional needs.

Calan DVS also offers crisis accommodation, providing a short-term place of safety for women and their children to consider their options and choices. The crisis intervention service provides a combination of accommodation for up to 14 days and intensive support, giving women an opportunity to consider whether they wish to return to their home with improved safety, instigate legal proceedings or move to refuge accommodation. This service has increased a woman's accommodation options when considering hers and her children's safety.

Community and assessment services

Our community and assessment services support all individuals (women, men and children) who have experienced domestic violence and abuse and who are living in the communities in which we work.

Adult (women and men) community-based support includes 1-2-1 support, group programmes, peer support sessions, volunteer opportunities and access to prevention and education programmes.

Assessment based workers work with agencies who refer into the service such as police and other statutory and non-statutory organisations and support those individuals who self-refer.

Their role is to risk assess the individuals, assess their need and develop a support plan with the individual which is needs-led. This could include signposting to partner agencies. Individuals concerned friends and family as well as any professional or agency can refer into the services provided by Calan DVS.

Children and Young people services

Our specialist Children and Young People's Team deliver a range of age-appropriate interventions and preventative programmes which are designed to: increase resilience, improve safety, develop coping strategies, support CYP to express their feelings in a healthy way, help them to understand that abuse is not their fault and learn how to communicate more effectively with their non-abusive parent/carer.

Achievements and performance

During the 2020-2021 financial year Calan:

- Supported 228 women and 142 children and young people through our refuge accommodation.
- Supported 56 men through our community services.
- Received 935 female referrals for community support.
- Supported 342 children and young people through our CYP services and programmes.
- Trained over 140 medical professionals through the delivery of the IRIS programme.
- Provided specialist training to over 400 professionals across South, Mid and West Wales.
- Responded to 15 local, regional and national consultations.

Accessible Service

Calan DVS' services are accessible 24/7 via the Live Fear Free helpline and our on-call staff. Throughout the week, services can be accessed via telephone, website, email and social media or by accessing our teams in their office locations.

New initiatives launched

Whilst Covid-19 was challenging in many ways for the organisation, across Calan DVS, we launched several new initiatives to improve our responses to domestic violence and abuse.

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TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The Lighthouse Project

The Lighthouse Project funded by The National Lottery Community Fund for four years (2020-2024) comprises of two separate specialist programmes:

The Compass Programme

This programme is a specialist resource designed to help male survivors recover from their experiences of having been in an abusive relationship. It provides a unique opportunity for men affected by domestic abuse to share their experiences with other victims in a safe and supportive environment. This programme is now being delivered online for male victims accessing our service.

Inspiring Families

This is an innovative and structured 10-week assessment programme that can help strengthen and stabilise families where domestic violence and abuse is a known component and the family are choosing to stay together. It is a structured 10-week programme for families that are affected by domestic abuse, and it provides professionals with a robust framework to assess the parents' behaviour, coercive control, disguised compliance, the level of current risk and the likelihood of future risk. Once the family has been referred and assessed our team will work with the person experiencing domestic abuse, the alleged perpetrator of the abuse and the children that may be affected separately. The programme helps to raise the awareness of the impact of domestic abuse on themselves and their children and helping them to make any necessary changes.

The IRIS Programme - Neath and Upper Neath Valleys

In January 2020, Calan were successful in securing the IRIS contract via South Wales Police and Crime Commissioner and Swansea Bay University Health board to deliver the programme across 12 GP surgeries in Neath and the Upper Neath Valleys.

The health service plays an integral role in addressing the issue of, and transforming responses to, domestic violence and abuse (DVA). The IRIS (Identification and Referral to Improve Safety) programme is a training, referral and advocacy model to support clinicians to better support their patients affected by DVA and to increase the awareness of domestic violence and abuse within general practice.

In 2020 despite the pandemic, Calan adjusted its delivery model of IRIS to GP surgeries across Neath and has successfully delivered online training to over 140 medical professionals across the cluster.

In April 2021, Calan were successfully awarded the contract via Swansea Bay University Health board to extend the IRIS programme delivery across Neath, Port Talbot and Swansea, working with 49 GP surgeries across Swansea Bay.

Children and Young People - ACEs Recovery Toolkit

Funded by Children in Need, Calan in partnership with CarmDAS and Rockpool, launched the delivery of the CYP ACEs Recovery Toolkit in September 2020.

This toolkit is designed to educate and inform children and young people about the impact of ACEs and trauma. The programme is suitable for individuals between the ages of 8-16 years or as young as 6 if it is required. The child or young person will be assessed recognising developmental age, not their chronological age. Children and young people who experience trauma are often stuck in, or can revert to, behaviour that is similar to that when the traumatic events were happening. If they are currently with trauma, either in the home or within the community, their behaviour may change depending on the situation they are in.

Adult ACEs Recovery Toolkit

Funded by Moondance, Calan launched the Adult ACEs Recovery Toolkit in June 2020.

This is a 10-week programme, written to educate and inform individuals about the impact of ACEs on them and their children. The programme provides guidance on the protective factors that help mitigate the impact of ACE's and the practical methods for individuals developing the resilience they need for themselves and for their children.

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TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Domestic Abuse Hub, Intervention Pilot

In June 2020, Calan started the pilot of the Intervention Hub in Mid and West Wales, a partnership formed between Powys County Council, Montgomery Family Crisis Centre (MFCC) and the Red Snapper Group (RSG) which is supported by the Mid and West Wales Violence Against Women, Domestic Abuse and Sexual Violence Strategic Board.

The domestic abuse hub is an online Cognitive Behavioural Therapy (CBT) based intervention that supports individuals to tackle problem thinking and behaviour. The programme is open to both men and women.

The initial 3-month pilot has been extended until March 2022 with thanks to Offices of the Police and Crime Commissioner, Dyfed Powys and NPS.

Ar Trac

Ar Trac is a 3-year Welsh Government, Sustainable Social Services funded programme (2020-2023).

Cyfannol Women's Aid, Calan DVS, Cardiff Women's Aid, Gorwel and West Wales DAS have come together to deliver the Ar Trac project to children aged 5-16 across 10 counties in Wales. The programme which was launched in April 2020, supports children and young people who are exhibiting difficulties with their family and peer relationships, having experienced domestic abuse. By addressing these difficulties and building upon the children's strengths, the project aims to minimise the impact of the abuse and improve physical and mental wellbeing in later life.

The Ar Trac project is delivered across Newport, Blaenau Gwent, Cardiff and the Vale, Rhondda Cynon Taff, Neath Port Talbot, South Powys, Ceredigion, North Pembrokeshire, Gwynedd and Anglesey.

All our services are underpinned by robust risk and need assessments and management processes which feed directly into our support planning and reviews. These processes include our results-based accountability reports used internally and to Executive Board, local authority outcomes reporting, which measures journey travelled and progress made, and service user feedback through informal and formal means.

Partnership working

Calan DVS continue to be passionate about working with our partners and agencies across Wales and the UK to provide and increase the much-needed specialist services of domestic abuse.

Domestic abuse is a complex issue and working collaboratively with other agencies and partners enables us to ensure we are providing the best possible services for our service users whilst ensuring we are identifying gaps in services and supporting each other to plug those gaps.

Placements and volunteering

Calan DVS continues to provide opportunities for professional development offering placement opportunities to university students to offer counselling placements and those who are studying social work. We have also reviewed our volunteer policy and volunteer induction policy to increase the number of volunteers and provide a structured induction programme.

Delivery during Covid-19

The Covid-19 virus, and lockdown measures designed to fight it, placed many victims/survivors of domestic abuse in much higher risk situations. Whilst Covid-19 does not cause domestic abuse, only abusers are responsible for their actions, the pandemic has, however, escalated abuse and closed down routes to safety, resulting in restricted access to support.

Within Calan DVS, we took a number of actions to effectively respond to the restrictions of the pandemic and the impact these restrictions would have on our service users, staff and partner organisations.

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TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

In March 2020, Calan DVS mobilised its workforce to work from home and implemented a Disaster Committee who were responsible for ensuring the organisation were compliant with Government Guidelines and all Health and Safety requirements. During the period of March to July 2020, all staff were provided with weekly updates relating to Covid-19 and the impact on and changes to our services. E.g., staff delivered support remotely via online sessions or over the phone to ensure all services users were able to access the services.

During June 2020, Calan contracted Thomas Carroll to undertake COVID-19 risk assessments across each of our centres and accommodation sites (14 including refuges and offices). Once the risk assessments were undertaken, Calan addressed all actions to ensure compliance, which included;

- Procuring PPE for all staff, volunteers and service users.
- Introducing a one-way system in each of our premises (where practicable).
- Placing signage across the centres and refuges, ensuring people were aware of the Government messages on how to keep safe.
- 2 metre social distancing signage.
- Increased cleaning of all our premises including deep cleans.

During this time period staff have been working in bubbles to reduce the spread of infection.

The organisation also developed a business continuity action plan which was shared amongst staff, volunteers, commissioners, and partners. This plan is regularly reviewed and updated.

Covid-19 remains a high priority on the organisations risk register and is reviewed at every board meeting.

Financially during the pandemic, Calan were able to apply for various pots of funding to support our priorities and delivery. This included funding to recruit additional support workers, Capital Funding to purchase items including microwaves, toasters, kettles and tablets for refuge residents and funding to roll out new programmes to address the heightened needs of service users during the Covid-19 pandemic.

Financial review

For the 2020-21 financial year we have accumulated a surplus of income over expenditure, which can be seen to be attributed to a surplus after transfers in both unrestricted reserves and restricted reserves.

The trustees continue in their efforts to ensure the safety of our current assets, to use appropriate deposit accounts to maximise interest earned. The review of investments will be undertaken using appropriate professional guidance.

The principal source of funding is Supporting People Programme Grant (SPPG) which funds the delivery of services supporting women in refuge and individuals through Floating Support and Crisis Intervention with rental income to maintain and refurbish the refuge accommodation. This applies for all regions covered by our services.

Donations

Donations received totalled £15,227 from individual donations, small local organisations and events.

Reserves Policy

Calan trustees have reviewed the reserves policy to ensure that current needs are met for all contractual obligations, and cash flow to minimise risk to the organisation, and contingency to ensure that services to vulnerable individuals and children are not affected, the level of funds needed to meet this has been calculated as £930,000. The free reserves of the charity as of 31st March 2021 totalled £779,818, (2020: £775,095). Reserves at the year-end totalled £1,744,351 (2020: £1,422,651) of which £779,818 were unrestricted, £501,264 were designated funds and £463,269 were restricted. Trust funding and other funds which are obtained for specific projects are not used for any other purpose and kept as a restricted reserve. Unspent funds are designated by the trustees for current commitments and future plans.

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TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Expenditure/Funding

The main areas of expenditure for the organisation are for salaries and the associated direct project costs; for expenses associated with buildings and maintenance of the crisis accommodation and management and governance costs.

Whilst Calan has maintained and expanded on our services, many of the contracts are renewed on an annual basis. During 2020-2021 the levels of funding have remained static, however, this does not take into account the effects of inflation, rising costs and the increased demand on our services. Two of the main risks identified relate to funding: the current dependency on Public Sector funds and the sustainability of service delivery in the current funding climate as local authorities commission through tendering for procurement of services. In order to mitigate these risks. In 2022, Calan will launch its new 5-year strategic plan which will include a focus on diversifying funding streams and embedding our fundraising strategy.

Risk Management

The Executive Board, in liaison with staff, stakeholders and service users continue to conduct a regular review of the major risks to which the charity is exposed on a strategic and operational level. This review covers the areas of: governance and management, operational, financial, external environment and compliance with law and regulations. This annual review of risks, and implementation and monitoring of the revised Strategic Action Plan forms a key part in the governance annual work plan.

Financial risks

Financial risks are addressed by reporting on a bi-monthly basis, and the undertaking of an annual review of the finance policy and procedures, the reserves policy, and the continuing implementation of internal controls. All major commitments and investments are subject to formal authorisation by the Executive Board.

Reporting formats to the Executive Board include the identification of risk against all projects and outline the steps taken to address and mitigate this risk.

Plans for future periods

Recommissioning

Calan DVS will continue its preparation for the recommissioning of services during this financial period and will continue to deliver high quality, needs-led and trauma informed services.

Inspiring Families Programme

Calan DVS will start to deliver the Inspiring Families programme over a 4-year period as an additional and sustainable programme for families where domestic abuse is a component.

Compass Programme

Calan DVS will deliver the 8-week male victim programme over a 4 years period as an additional and sustainable programme for men to build their resilience.

Children and Young People services

Calan will, in partnership with 4 other specialist agencies, deliver a 3-year children and young people programme who are exhibiting difficulties with their family and peer relationships, having experienced domestic abuse.

Training services for individuals and professionals

Calan will continue to develop and deliver its training services for individuals and professionals and work closely with partner organisations to further address gaps in the specialist sector.

Staff wellbeing

Calan will continue to invest in its staff and increase the support and training opportunities made available to staff members across Calan

New strategic plan

In 2022, Calan will launch its new 5-year strategic plan which will include a focus on diversifying funding streams and embedding our fundraising strategy.

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

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

Structure, governance and management

Governing Document

CALAN DVS is a charity and a company limited by guarantee. Calan DVS was registered as a charity on 22 February 2012 and incorporated as a company on 28 December 2011. The company was established under a Memorandum and Articles of Association which sets out the objects and powers of this charitable company and is governed under its Articles of Association as agreed on 28 December 2011 when the objects of the organisation were agreed.

Recruitment and Appointment of Trustee Board Members

The directors of the company are also the charity trustees; they are known as the Executive Board in the Articles of Association. The charity will have no less than four and no more than 12 trustees at any time. As set out in the Memorandum and Articles of Association, at each Annual General Meeting, all members of the Executive Board retire from office but are eligible for re-election. Trustees have the power to co-opt up to three additional members. The trustees of the organisation are its only members.

New members of the board are sought by advertisement and personal contact with a view to ensuring that a broad range of appropriate and specialist skills and experiences are represented. During this year one trustee has resigned meaning that at the end of this period we have seven trustees.

Our trustees bring a diverse range of skills and experiences including leadership, governance, financial and human resource management, business development, change management, fundraising and income generation, learning and development, governance, policy, creativity and digital inclusion and expert by experience.

The charity trustees bring with them experience of the private, public and voluntary sector and we are confident that the skills and experiences of our Executive Board provides effective strategic leadership, direction and governance of Calan DVS. We believe that an effective Executive Board results in increased confidence in the organisation from stakeholders and beneficiaries.

Key features of the governance work plan are Board development, both individually as trustees and collectively, the monitoring of the Board development plan, policy review and development, maintaining the register of conflicts of interest and register of members and ensuring compliance with charity and company law requirements.

The diversity of skills and knowledge brought to the organisation by the trustees continues to strengthen informed discussion and decision making, enabling us to carry out our strategic plans and meet the aims of the organisation. The trustees are responsible for ensuring our sustainability and are accountable to our service users, funders and other stakeholders. As a Board we are confident that we can continue to provide quality services to individuals and families experiencing domestic violence and abuse, enabling them to make informed decisions and make positive lasting differences in their lives.

As an Executive Board we undertake an annual skills audit to review our skills, strengths, gaps in our knowledge and identify training needs in order to increase our governance capacity. These skills audits are carried out with reference to the Charity Commission and other relevant governance documents and using the national occupational standards for trustees and Executive Board members.

The Executive Board are responsible for setting pay and remuneration for staff. Salaries for key management personnel are benchmarked to ensure that they remain competitive and relevant to the posts.

Organisational Structure

The Executive Board has overall responsibility for the strategic direction of the organisation, policy setting and for overall employment and financial management. The Executive Board meets on a quarterly basis attending a minimum of 4 board meetings per annum and throughout this year, the HR committee also attend regular meetings to review policies, processes and procedures.

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TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The responsibility for the day to day leadership and management of the organisation is delegated to the Chief Executive who works closely with the Executive Board and Senior Management Team to identify and implement strategic development and operational objectives. The delegation of responsibilities and segregation of duties are included within our Trustee Role and Responsibilities policy and also Calan DVS Finance Policy.

Trustee Induction and training

Upon receiving an expression of interest for trustee vacancies, the individual is provided with an agreed information pack about the charity including information relating to the role and responsibilities of a trustee, the work of the Executive Board and the work of Calan DVS. There is a formal application and selection process as detailed in our trustee recruitment policy. The recruitment of new trustees and subsequent induction and development is co-ordinated by the Chair and the Chief Executive Officer.

Following interview and recommendation to the Executive Board, new trustees are provided with a further information pack in readiness for an induction session. This second stage information pack includes key documents relating to governance best practice, trustee roles and responsibilities as well as relevant organisational information e.g. structure, strategic plans, financial information.

Trustees are all expected to sign and work in accordance with Calan DVS Code of Governance. All trustees complete a declaration of conflicts of interest of which a register is maintained by the Governance Subgroup and declarations of conflicts of interest are requested at each Executive Board meeting. Any conflicts of interest are managed in accordance with the organisational conflicts of interest policy.

The induction process is only one part of the on-going development of trustees. Trustees are actively encouraged to attend structured Calan DVS organisational days throughout the year, which are scheduled in advance with clear objectives. This is the arena where strategic plans are developed, consulted upon, and actively reviewed during the year and where our organisational risk analysis is reviewed annually.

The Chair, with the Chief Executive Officer, is responsible for the development of trustees individually and collectively as a Board and for the implementation and monitoring of the Executive Board development plan which is reported quarterly. Where a need is identified, external training is provided to address gaps in knowledge.

Related parties:

Calan DVS is a member of six umbrella organisations including;

Welsh Women's Aid - as the national umbrella organisation, Welsh Women's Aid works to influence government policy; to support member groups, to disseminate and promote best practice and promote the implementation of service delivery standards. This membership provides Calan DVS with a voice on a national level, an opportunity to learn and share experiences and achievements and maintain a national picture of domestic abuse in Wales.

RESPECT - Respect is a pioneering UK domestic abuse organisation leading the development of safe, effective work with perpetrators, male victims and young people using violence in their close relationships.

Throughout the 2019-2020 period, Calan DVS continued to work in collaboration with key stakeholders across each of its delivery areas to enable us to provide added value to our current services and offer holistic support.

Calan's CEO and Senior Management team are active members of forums such as supporting people in Bridgend, Neath and Powys and VAWDASV Leadership Groups, which input to the local and national VAWDASV strategies aligned to Welsh Government priorities.

Calan DVS recognises the importance of working in partnership with like-minded organisations across Wales. The partner organisations are value driven and provide services which complement our current provision therefore providing a full circle of support to individuals who access our services. During this financial year, Calan DVS continued to work with specialist organisations nationally and worked collaboratively.

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

Reference and administrative details

Charity name	Calan DVS
Charity number	1146056
Company number	07892902
Registered office	Market Chambers Suite 2a & b The Parade Neath Wales SA11 1PU

Trustees	Shakira Joyner (Chair) Gwilym Roberts - resigned 01/10/2020 Jen Lawton Damian Williams Donna Watson Maria Thomas - resigned 20/02/2021 Owain Jones - appointed 20/02/2021 Sian Jones - appointed 20/02/2021
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Key management personnel	Michelle Whelan - CEO
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Auditors	Azets Audit Services Ty Derw Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB
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Principal bankers	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ
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Solicitors	Geldards LLP 4 Capital Quarter Tyndall Street CF10 4BZ
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Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

The trustees report was approved by the Board of Trustees.

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



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Shakira Joyner - Trustee

Dated:17-12-2021

CALAN DVS

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of Calan DVS for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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 estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

CALAN DVS

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CALAN DVS

Opinion

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CALAN DVS

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CALAN DVS

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

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

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Sarah Case FCA DChA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

Chartered Accountants
Statutory Auditor

17-12-2021

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

CALAN DVS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CALAN DVS

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

CALAN DVS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	1,698	13,529	15,227	6,536	-	6,536
Charitable activities	4	1,954,710	378,770	2,333,480	1,884,428	151,400	2,035,828
Other trading activities	5	18,400	-	18,400	9,425	-	9,425
Investments	6	1,058	-	1,058	1,531	-	1,531
Total income		1,975,866	392,299	2,368,165	1,901,920	151,400	2,053,320
Expenditure on:							
Charitable activities	7	1,741,782	304,683	2,046,465	1,770,209	176,230	1,946,439
Net incoming resources before transfers		234,084	87,616	321,700	131,711	(24,830)	106,881
Gross transfers between funds		23,187	(23,187)	-	(3,208)	3,208	-
Net income for the year/ Net movement in funds		257,271	64,429	321,700	128,503	(21,622)	106,881
Fund balances at 1 April 2020		1,023,811	398,840	1,422,651	895,308	420,462	1,315,770
Fund balances at 31 March 2021		1,281,082	463,269	1,744,351	1,023,811	398,840	1,422,651

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.

CALAN DVS

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		658,598		643,176
Current assets					
Debtors	12	250,882		301,944	
Cash at bank and in hand		1,168,324		730,831	
		<u>1,419,206</u>		<u>1,032,775</u>	
Creditors: amounts falling due within one year	13	(333,453)		(253,300)	
Net current assets			1,085,753		779,475
Total assets less current liabilities			<u>1,744,351</u>		<u>1,422,651</u>
Income funds					
Restricted funds	15		463,269		398,840
<u>Unrestricted funds</u>					
Designated funds	16	501,264		-	
General unrestricted funds		<u>779,818</u>		<u>1,023,811</u>	
			1,281,082		1,023,811
			<u>1,744,351</u>		<u>1,422,651</u>

CALAN DVS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	20		475,074		(45,765)
Investing activities					
Purchase of tangible fixed assets		(38,639)		(8,734)	
Investment income received		1,058		1,531	
Net cash used in investing activities			(37,581)		(7,203)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			437,493		(52,968)
Cash and cash equivalents at beginning of year			730,831		783,799
Cash and cash equivalents at end of year			1,168,324		730,831

CALAN DVS

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2021


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, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements 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 financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, 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 on17-12-2021


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Shakira Joyner- Trustee

Company Registration No. 07892902

CALAN DVS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Calan DVS is a private company limited by guarantee incorporated in England and Wales. The registered office is Market Chamber, Suite 2a & b, The Parade, Neath, Wales, SA11 1PU.

1.1 Accounting convention

The financial statements have been prepared in accordance 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)". The charity is a Public Benefit Entity as defined by FRS 102.

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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Income

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.

Rent receivable is recognised in the period to which the rental charges apply.

Tenant and occupancy charges are recognised in the period to which the services were provided.

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

1 Accounting policies

(Continued)

Grants are only included in the SoFA when the general income recognition criteria are met.

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 only occurs when the performance related conditions are met. Grants receivable are treated in different ways dependent upon their purposes and the terms of the grant.

Grants receivable for the specific purpose of purchasing fixed assets for the continued use of the charity are treated as restricted funds. The restricted fund is then reduced by amounts equivalent to the depreciation charges on the assets concerned and will continue to do so over the expected useful lives of the assets concerned.

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

Grants receivable to facilitate the general running of the charity are treated as unrestricted funds.

Training income is recognised in the period in which the service is provided with any amounts received in advance being deferred.

Fundraising is recognised when received.

1.5 Expenditure

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.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Assets below £200 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

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

Freehold land and buildings	2% straight line
Computers & equipment	20 % and 33.33% straight line

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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

1.7 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).

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 asset 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.

CALAN DVS

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

1 Accounting policies

(Continued)

1.10 Taxation

As a registered charity, Calan DVS 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.

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

1.13 Leases

Rental charges are charged on a straight line basis over the term of the lease.

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 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021 £	2021 £	2021 £	2020 £
Donations and gifts	1,698	13,529	15,227	6,536

CALAN DVS

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

4 Charitable activities

	2021 £	2020 £
Rents receivable	620,830	623,260
Tenant charges	19,329	20,761
Grants	1,621,406	1,386,889
Other income	71,915	4,918
	<u>2,333,480</u>	<u>2,035,828</u>
Analysis by fund		
Unrestricted funds	1,954,710	1,884,428
Restricted funds	378,770	151,400
	<u>2,333,480</u>	<u>2,035,828</u>
Grants		
Big Lottery Fund	89,215	99,020
Ar Trac	107,348	-
Neath Port Talbot Borough Council	-	6,850
Moondance Foundation	18,190	-
Housing Support Grant	1,242,636	1,228,639
Carmarthenshire Domestic Abuse Service	21,645	14,417
Children in Need	21,127	-
Active Inclusion	-	19,470
Tampon Tax Fund	-	14,631
IRIS project	26,787	3,862
Welsh Government - Well Being Hub	37,736	-
Comic Relief	25,000	-
Welsh Government	7,916	-
Powys County Borough Council - Phase 2 Resilience	23,806	-
	<u>1,621,406</u>	<u>1,386,889</u>

5 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Training and room hire	<u>18,400</u>	<u>9,425</u>

CALAN DVS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	1,058	1,531

7 Charitable activities

	2021	2020
	£	£
Staff costs	1,247,526	1,288,063
Depreciation and impairment	23,217	20,170
Client support and expenses	44,936	9,018
Gas and electricity	51,318	42,075
Insurance	17,907	15,667
IT maintenance and support	48,956	44,152
Maintenance and repairs	74,846	57,774
Printing, post and stationary	11,634	11,876
Professional fees	41,812	42,477
Publicity and marketing	7,916	1,510
Other staff costs	66,545	69,568
Rent, rates and water	311,904	279,895
Subscriptions and sundry costs	31,628	13,933
Telephone	61,520	45,389
	2,041,665	1,941,567
Share of governance costs (see note 8)	4,800	4,872
	2,046,465	1,946,439
Analysis by fund		
Unrestricted funds	1,741,782	1,770,209
Restricted funds	304,683	176,230
	2,046,465	1,946,439

CALAN DVS

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

8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Audit fees	-	4,800	4,800	-	4,800	4,800
Meeting expenses	-	-	-	-	72	72
	<u>-</u>	<u>4,800</u>	<u>4,800</u>	<u>-</u>	<u>4,872</u>	<u>4,872</u>
Analysed between Charitable activities	-	4,800	4,800	-	4,872	4,872
	<u>-</u>	<u>4,800</u>	<u>4,800</u>	<u>-</u>	<u>4,872</u>	<u>4,872</u>

Governance costs includes payments to the auditors of £4,000 (2020: £4,000) for audit fees and £800 for accountancy fees (2020: £800).

9 Trustees

During the current year no trustees (2020: 1) were reimbursed for travel and subsistence expenses totalling £nil (2020: £72).

No trustee received any remuneration during the current or prior year.

CALAN DVS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Staff	60	61

Employment costs

	2021 £	2020 £
Wages and salaries	1,109,665	1,135,556
Social security costs	80,402	85,711
Other pension costs	57,459	66,796
	1,247,526	1,288,063

Included in staff costs above are redundancy payments and settlement payments totalling £1,000 (2020: £7,000). At the current and prior year end £nil was outstanding.

Key management personnel

The key management personnel of the charity received benefits (including gross pay, employers pension and employers national insurance contributions) totalling £126,968 (2020: £176,915).

There were no employees in the current or prior year whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Freehold land and buildings £	Computers & equipment £	Total £
Cost			
At 1 April 2020	717,321	34,195	751,516
Additions	22,700	15,939	38,639
At 31 March 2021	740,021	50,134	790,155
Depreciation and impairment			
At 1 April 2020	87,658	20,682	108,340
Depreciation charged in the year	14,355	8,862	23,217
At 31 March 2021	102,013	29,544	131,557
Carrying amount			
At 31 March 2021	638,008	20,590	658,598
At 31 March 2020	629,663	13,513	643,176

CALAN DVS

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

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	177,597	218,020
Other debtors	36,560	46,641
Prepayments and accrued income	36,725	37,283
	<u>250,882</u>	<u>301,944</u>

13 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		17,672	20,860
Government grants	14	180,985	42,543
Trade creditors		24,363	60,686
Other creditors		7,519	25,523
Accruals and deferred income		102,914	103,688
		<u>333,453</u>	<u>253,300</u>

14 Grants

	2021 £	2020 £
Grants	180,985	42,543
	<u>180,985</u>	<u>42,543</u>

Deferred income is included in the financial statements as follows:

	2021 £	2020 £
Balance brought forward	42,543	52,263
Income received	1,759,848	1,377,169
Income released	(1,621,406)	(1,386,889)
Balance carried forward	<u>180,985</u>	<u>42,543</u>

CALAN DVS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 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:

	Balance at 1 April 2019 £	Movement in funds			Balance at 1 April 2020 £	Movement in funds			Transfers 31 March 2021 £	Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
Big Lottery Fund	11,869	99,020	(102,870)	(8,019)	-	-	-	-	-	-
Active Inclusion	-	19,470	(30,697)	11,227	-	-	-	-	-	-
One Stop Shop - Capital Grant	403,634	-	(9,174)	-	394,460	-	(9,174)	-	-	385,286
Welsh Government - Well Being Hub	-	-	-	-	-	23,187	-	(23,187)	-	-
Powys County Borough Council - Phase 2	-	-	-	-	-	18,750	(4,201)	-	-	14,549
Resilience	-	-	-	-	-	19,605	-	-	-	19,605
Powys County Borough Council	-	-	-	-	-	25,000	(16,667)	-	-	8,333
Comic Relief	-	-	-	-	-	107,348	(107,348)	-	-	-
Ar Trac	-	-	-	-	4,380	13,529	(4,229)	-	-	13,680
Small Donations	-	-	-	-	-	21,127	(21,127)	-	-	-
Children in Need	-	14,417	(14,417)	-	-	21,645	(21,645)	-	-	-
Carmarthenshire Domestic Abuse Service	-	-	-	-	-	18,190	(14,900)	-	-	3,290
Moondance Foundation	-	-	-	-	-	-	-	-	-	-
Donations	4,380	-	-	-	-	-	-	-	-	-
Tampon Tax Fund	579	14,631	(15,210)	-	-	26,787	(26,787)	-	-	-
IRIS project	-	3,862	(3,862)	-	-	7,916	(7,916)	-	-	-
Welsh Government	-	-	-	-	-	89,215	(70,689)	-	-	18,526
The National Lottery Community Fund	-	-	-	-	-	-	-	-	-	-
	420,462	151,400	(176,230)	3,208	398,840	392,299	(304,683)	(23,187)	463,269	

CALAN DVS

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

15 Restricted funds

(Continued)

Big Lottery Fund

This fund is for an early intervention project developing initiatives with working with children and young people.

Active Inclusion

Funding received to help to reduce economic inactivity in Wales and improve the employability of disadvantaged people furthest from the labour market.

One Stop Shop – Capital Grant

The grant was for the purchase and refurbishment of the property, and capital equipment for the One Stop Shop building. Depreciation is charged annually against this fund.

Welsh Government - Well Being Hub

Funding for capital spend to build a well being hub.

Powys County Borough Council - Phase 2 Resilience

Additional funding to support with the increased demand on services.

Powys County Borough Council

Additional funding to support with the increased demand on services.

Comic Relief

This fund enabled the recruitment of a Family Support Worker to support with the increased demand on services.

Ar Trac

This fund is to support children and young people who are exhibiting difficulties with their family and peer relationships, having experienced domestic abuse.

Small Donations & Donations

Income received with specific conditions attached, income will be expended in future periods.

Children in Need

This fund is to deliver the Adult ACEs Recovery Toolkit and the Children and Young People ACEs Recovery Toolkit.

Carmarthenshire Domestic Abuse Service

This fund is for domestic abuse services for women and children in Carmarthenshire.

CALAN DVS

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

15	Restricted funds	(Continued)
	Moondance Foundation This fund is to deliver the Adult ACEs Recovery Toolkit and the Children and Young People ACEs Recovery Toolkit.	
	Tampon Tax Fund Income received to purchase sanitary products.	
	IRIS Project Income received to work in conjunction with local GP's.	
	Welsh Government Income received towards refurbishing the flooring and decorations at the refuge.	
	The National Lottery Community Fund This fund The Lighthouse Project which comprises of two separate specialist programmes: Inspiring Families and The Compass Programme.	
	Transfers The transfers to/from unrestricted funds to the restricted funds above relate to under and overspends of the various projects which will be funded by/ transferred to the charity's unrestricted reserves.	

CALAN DVS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Incoming resources	Balance at 1 April 2020	Transfers	Balance at 31 March 2021
	£	£	£	£
Fixed asset fund	-	-	273,312	273,312
Cost of living rise	-	-	32,000	32,000
Business development manager position	-	-	38,002	38,002
Support worker positions	-	-	47,950	47,950
No recourse to public funds	-	-	10,000	10,000
40 Victoria Gardens building works	-	-	100,000	100,000
	<u>-</u>	<u>-</u>	<u>501,264</u>	<u>501,264</u>

Fixed assets fund

Relates to the net book value of the charity's unrestricted fixed assets.

Cost of living rise

These funds have been designated to cover the cost of paying the living wage rise within 2021/22 financial year.

Business development manager position

These funds have been designated to cover the salary cost of a business development manager.

Support worker position

These funds have been designated to cover the salary cost of two support worker positions.

No recourse to public funds

These funds have been designated to support victims of domestic abuse with No Recourse to Public Funds access emergency accommodation services within Calan DVS.

40 Victoria Gardens building works

These funds have been designated to cover the cost of necessary repairs at 40 Victoria Gardens.

CALAN DVS

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

17 Analysis of net assets between funds

Fund balances at 31 March 2021 are represented by:

Tangible assets

Current assets/(liabilities)

Unrestricted 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
-	273,312	385,286	658,598	248,716	394,460	643,176
779,818	227,952	77,983	1,085,753	775,095	4,380	779,475
779,818	501,264	463,269	1,744,351	1,023,811	398,840	1,422,651

CALAN DVS

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

18 Related party transactions

There were no related party transactions to disclose during the current or prior year.

19 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	33,857	32,204
Between two and five years	5,030	20,775
	<u>38,887</u>	<u>52,979</u>

20 Cash generated from operations

	2021 £	2020 £
Surplus for the year	321,700	106,881
Adjustments for:		
Investment income recognised in statement of financial activities	(1,058)	(1,531)
Depreciation and impairment of tangible fixed assets	23,217	20,170
Movements in working capital:		
Decrease/(increase) in debtors	51,062	(75,762)
(Decrease) in creditors	(58,289)	(85,803)
Increase/(decrease) in deferred income	138,442	(9,720)
Cash generated from/(absorbed by) operations	<u>475,074</u>	<u>(45,765)</u>

21 Analysis of changes in net funds

The charity had no debt during the year.

