

**Charity registration number 1146056**

**Company registration number 07892902 (England and Wales)**

**CALAN DVS**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# CALAN DVS

## CONTENTS

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	<b>Page</b>
Trustees report	1 - 10
Statement of trustees responsibilities	11
Independent auditor's report	12 - 15
Statement of financial activities	16
Balance sheet	17
Statement of cash flows	18
Notes to the financial statements	19 - 36

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# **CALAN DVS**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

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 focussing 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 our 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.

# CALAN DVS

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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### Core Services

#### Accommodation

Calan provides refuge accommodation for women and children (up to the age of 18 years) across 5 refuges within 3 local authority areas.

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.

#### 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.

#### 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 2021-2022 financial year Calan:

- Supported 123 women and 97 children and young people through our refuge accommodation.
- Supported 56 men through our community services.
- Supported 539 women through our community services.
- Supported 138 children and young people through our CYP services and programmes.
- Supported 153 female patients through the delivery of IRIS in Swansea Bay.
- Provided specialist training to over 300 professionals across South, Mid and West Wales.

#### Accessible Services

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.

#### Quality Standards

During this financial year Calan were successfully awarded two sector specific quality standards.

*Welsh Women's Aid, National Quality Service Standards* – these standards form a set of accredited criteria against which dedicated specialist services addressing domestic abuse can evidence their quality and impact.

*RESPECT Male Victims Standards* – Calan DVS were the first organisation in the UK to be awarded the RESPECT standards for work with male victims of domestic abuse. The standards provide the benchmark for best practice in the sector

*During this time period, Calan also became a Disability Confident Committed Employer and achieved Cyber Essentials Accreditation.*

During 2022-2023 Calan will work towards achieving the Trauma Informed Award quality standards.



## CALAN DVS

### TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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#### **Campaigns and awareness raising.**

*National Safeguarding week* - As part of the Mid-West Wales VAWDASV communications sub-group, Calan were the lead in developing a number of posts for the campaign which took place in November 2021, the theme of the campaign was to raise awareness of older people experiencing domestic abuse.

*16 days of activism campaign* – The 2021 theme of the 16 days of activism was femicide, it also marked the 30th year of the international campaign. Calan put together a number of posts including videos which were shared via

social media during this time. We developed and hosted a podcast which was uploaded to Spotify and iTunes, the podcast, which was downloaded 263 times, specifically targeted the beauty industry and had key speakers including experts by experience and professionals within the sector. As part of the campaign, Calan also developed an online awareness session with partner agencies to provide free training to beauty industry professionals.

*Social Media* – Calan have used its social media platform to further raise awareness of domestic abuse, provide updated Government guidance including information on the Domestic Abuse Act 2021, provide information on petitions such as Non-Fatal Strangulation and to promote our new initiatives. Our social media followers have increased during this time period across LinkedIn, Facebook, Twitter and Instagram and we currently have 4,625 followers combined. We will continue to increase our presence during 2022 with a number of specific Calan campaigns.

#### **Calan's 10th Anniversary Year and our new 5-year strategy.**

At the beginning of 2022, Calan celebrated 10 years since its incorporation, and over the past 10 years we have seen the organisation develop and diversify its services to make them more inclusive and accessible across each of the communities in which we work. In 2022-2023 we will launch our new strategy which will focus on 5 key priorities and ambitions over the next 5 years.

To inform our new strategy and to identify gaps in services, Calan's Chief Executive held 13 consultation sessions with individual stakeholders including: Swansea Bay University Health Board, South Wales Police and Dyfed Powys Police Crime Commissioner, Welsh Women's Aid, Neath Port Talbot Local Authority, Public Health Wales – ACEs Hub, the Regional Violence Against Women, Domestic Abuse and Sexual Violence Lead for Mid and West Wales, University of South Wales, survivors, staff and our Board of Trustees.

As a result of this extensive consultation and the identification of a clear need/gap in provision, one of our defined key priorities, within our new strategy is to develop a needs-led, trauma-informed sexual violence service. To ensure that we address this key priority, we have developed a survivor-led working group to work with excerpts in the sector to ensure their voices are captured and incorporated into the ways in which we shape the service. During the year 2022-2023 Calan will also launch its first Sexual Trauma and Recovery (S.T.A.R) centre in Neath. This non-forensic centre will create a safe space for victims of Sexual Violence to access support and will be a psychologically informed therapeutic centre.

# **CALAN DVS**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022**

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### **Our 6 main priorities for 2022-2027:**

**Priority 1:** To prevent abuse and associated harm for victims of domestic abuse and sexual violence.

**Priority 2:** To provide high-quality, needs-led and age-appropriate programmes for children and young people affected by domestic abuse.

**Priority 3:** To review and transform our accommodation services.

**Priority 4:** To develop high-quality, needs-led and trauma informed sexual violence services.

**Priority 5:** To sustain and strengthen Calan DVS.

### **Partnership working**

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. Partnership working remains a key priority for the organisation.

### **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. In 2022 we will develop a new volunteer recruitment strategy to support our services and increase capacity amongst our teams.

### **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 continue to review our business continuity and health and safety plans to ensure that we have procedures and policies in place should we face another pandemic which will impact the way we deliver our services.

As an organisation, all staff are back working from our centres, and we continue to deliver a blended approach to support to victims/survivors who require this.

COVID-19 continues to remain on our organisational risk register and measures are still in place to ensure the safety of our staff, service users, volunteers and stakeholders.

# **CALAN DVS**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022**

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### **Financial review**

For the 2021-22 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 £5,201 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 £639,640. The free reserves of the charity as of 31st March 2022 totalled £834,302 (2021: £779,818). Reserves at the year-end totalled £1,817,381 (2021: £1,744,351) of which £834,302 were unrestricted, £534,618 were designated funds and £448,461 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.

### **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.

## **CALAN DVS**

### **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022**

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#### **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.

# CALAN DVS

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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### 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.

# CALAN DVS

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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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 2020-2021 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.



# CALAN DVS

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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### 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) Jen Lawton Damian Williams Donna Watson - resigned 29/03/2022 Owain Jones Sian Jones
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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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## CALAN DVS

### TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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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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**Shakira Joyner - Trustee**

Dated: 08-09-2022



# **CALAN DVS**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2022***

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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;
- 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 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

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### Opinion

We have audited the financial statements of Calan DVS (the 'charity') for the year ended 31 March 2022 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 2022 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.

# CALAN DVS

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

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

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

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

### **Responsibilities of trustees**

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

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

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

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.

# CALAN DVS

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

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

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

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

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

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

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

### **Use of our report**

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



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

*20-9-2022*

**Chartered Accountants  
Statutory Auditor**

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**

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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 section 1212 of the Companies Act 2006.

# CALAN DVS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>						
Donations and legacies	3	5,201	-	5,201	1,698	15,227
Charitable activities	4	1,324,556	873,639	2,198,195	1,954,710	2,333,480
Other trading activities	5	37,290	-	37,290	18,400	18,400
Investments	6	893	-	893	1,058	1,058
<b>Total income</b>		<b>1,367,940</b>	<b>873,639</b>	<b>2,241,579</b>	<b>392,299</b>	<b>2,368,165</b>
<b>Expenditure on:</b>						
Charitable activities	7	1,298,994	869,555	2,168,549	304,683	2,046,465
<b>Net incoming resources before transfers</b>		<b>68,946</b>	<b>4,084</b>	<b>73,030</b>	<b>87,616</b>	<b>321,700</b>
Gross transfers between funds		18,892	(18,892)	-	(23,187)	-
<b>Net income/(expenditure) for the year/</b>						
<b>Net movement in funds</b>		<b>87,838</b>	<b>(14,808)</b>	<b>73,030</b>	<b>64,429</b>	<b>321,700</b>
Fund balances at 1 April 2021		1,281,082	463,269	1,744,351	398,840	1,422,651
<b>Fund balances at 31 March 2022</b>		<b>1,368,920</b>	<b>448,461</b>	<b>1,817,381</b>	<b>463,269</b>	<b>1,744,351</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# CALAN DVS

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	12		633,833		658,598
<b>Current assets</b>					
Debtors	13	415,075		250,882	
Cash at bank and in hand		1,215,958		1,168,324	
		1,631,033		1,419,206	
<b>Creditors: amounts falling due within one year</b>	14	(447,485)		(333,453)	
Net current assets			1,183,548		1,085,753
<b>Total assets less current liabilities</b>			1,817,381		1,744,351
<b>Income funds</b>					
Restricted funds	16		448,461		463,269
<u>Unrestricted funds</u>					
Designated funds	17	534,618		501,264	
General unrestricted funds		834,302		779,818	
			1,368,920		1,281,082
			1,817,381		1,744,351


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements 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 on 08-09-2022



Shakira Joyner- Trustee

Company Registration No. 07892902

# CALAN DVS

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	21		46,741		475,074
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(38,639)	
Investment income received		893		1,058	
<b>Net cash generated from/(used in) investing activities</b>			893		(37,581)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			47,634		437,493
Cash and cash equivalents at beginning of year			1,168,324		730,831
<b>Cash and cash equivalents at end of year</b>			1,215,958		1,168,324



# CALAN DVS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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### 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.

# CALAN DVS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 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

# CALAN DVS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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 the statement of financial activities.

#### 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 2022

### 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	Unrestricted funds	Restricted funds	Total
	2022 £	2021 £	2021 £	2021 £
Donations and gifts	5,201	1,698	13,529	15,227

# CALAN DVS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 4 Charitable activities

	2022 £	2021 £
Rents receivable	351,579	620,830
Tenant charges	20,825	19,329
Grants	1,718,717	1,621,406
Social carer financial recognition income	31,299	-
Other income	75,775	71,915
	<u>2,198,195</u>	<u>2,333,480</u>
Analysis by fund		
Unrestricted funds	1,324,556	1,954,710
Restricted funds	873,639	378,770
	<u>2,198,195</u>	<u>2,333,480</u>
<b>Grants</b>		
Big Lottery Fund	95,349	89,215
Ar Trac	99,570	107,348
Office of the Police and Crime Commissioner for South Wales - Safer Streets	26,446	-
Moondance Foundation	44,636	18,190
Housing Support Grant	876,377	1,242,636
Carmarthenshire Domestic Abuse Service	30,550	21,645
Children in Need	21,129	21,127
Swansea Council - Male IDVA	31,810	-
Welsh Government - Capital Grant	43,054	-
IRIS project	180,984	26,787
Welsh Government - Well Being Hub	-	37,736
Comic Relief	-	25,000
Welsh Government	-	7,916
Powys County Borough Council - Phase 2 Resilience	-	23,806
South Wales Police and Crime Commissioner - Myriad	22,602	-
Office of Police and Crime Commissioner - Inspiring Families Mid & West Wales	209,865	-
Violence Against Women	24,777	-
Dyfedd Powys Police	11,568	-
	<u>1,718,717</u>	<u>1,621,406</u>

## CALAN DVS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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#### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Training and room hire	37,290	18,400

#### 6 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	893	1,058

# CALAN DVS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Charitable activities

	2022 £	2021 £
Staff costs	1,193,196	1,247,526
Depreciation and impairment	24,765	23,217
Client support and expenses	33,153	44,936
Gas and electricity	32,262	51,318
Insurance	18,935	17,907
IT maintenance and support	43,018	48,956
Maintenance and repairs	140,919	74,846
Printing, post and stationary	11,748	11,634
Professional fees	100,861	41,812
Publicity and marketing	14,071	7,916
Other staff costs	81,881	66,545
Rent, rates and water	189,842	311,904
Subscriptions and sundry costs	67,733	31,628
Telephone	41,243	61,520
	<u>1,993,627</u>	<u>2,041,665</u>
Grant funding of activities (see note 8)	170,122	-
Share of governance costs (see note 9)	4,800	4,800
	<u>2,168,549</u>	<u>2,046,465</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,298,994	1,741,782
Restricted funds	869,555	304,683
	<u>2,168,549</u>	<u>2,046,465</u>

### 8 Grants payable

	2022 £	2021 £
Grants to institutions:		
Carmarthen Domestic Abuse Services	34,223	-
Montgomeryshire Family Crisis	23,627	-
Threshold Domestic Abuse Services	29,759	-
West Wales Domestic Abuse Services	82,513	-
	<u>170,122</u>	<u>-</u>

-

# CALAN DVS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 9 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Audit fees	-	4,800	4,800	-	4,800	4,800
	-	4,800	4,800	-	4,800	4,800
Analysed between Charitable activities	-	4,800	4,800	-	4,800	4,800

Governance costs includes payments to the auditors of £4,000 (2021: £4,000) for audit fees and £800 for accountancy fees (2021: £800).

### 10 Trustees

No trustees were reimbursed for travel and subsistence expenses during the current or prior year.

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

### 11 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Staff	51	60
<b>Employment costs</b>	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	1,059,587	1,109,665
Social security costs	76,568	80,402
Other pension costs	57,041	57,459
	1,193,196	1,247,526

Included in staff costs above are redundancy payments and settlement payments totalling £nil (2021: £1,000). 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 £157,664 (2021: £126,968).

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



# CALAN DVS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 12 Tangible fixed assets

	Freehold land and buildings £	Computers & equipment £	Total £
<b>Cost</b>			
At 1 April 2021	740,021	50,134	790,155
At 31 March 2022	740,021	50,134	790,155
<b>Depreciation and impairment</b>			
At 1 April 2021	102,013	29,544	131,557
Depreciation charged in the year	14,800	9,965	24,765
At 31 March 2022	116,813	39,509	156,322
<b>Carrying amount</b>			
At 31 March 2022	623,208	10,625	633,833
At 31 March 2021	638,008	20,590	658,598

### 13 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	377,508	177,597
Other debtors	-	36,560
Prepayments and accrued income	37,567	36,725
	415,075	250,882

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

	Notes	2022 £	2021 £
Other taxation and social security		19,096	17,672
Government grants	15	50,632	180,985
Trade creditors		235,534	24,363
Other creditors		6,921	7,519
Accruals and deferred income		135,302	102,914
		447,485	333,453

# CALAN DVS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 15 Grants

	2022 £	2021 £
Grants	50,632	180,985
	<u>50,632</u>	<u>180,985</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Balance brought forward	180,985	(42,543)
Income received	1,593,136	1,759,848
Income released	<u>(1,723,489)</u>	<u>(1,621,406)</u>
Balance carried forward	<u>50,632</u>	<u>180,985</u>

# CALAN DVS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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:

	Balance at 1 April 2020 £	Movement in funds			Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 31 March 2022 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
Moondance Foundation - Sexual Violence Service	-	-	-	-	-	18,810	(6,000)	-	-	12,810
Swansea Council - Male IDVA	-	-	-	-	-	31,810	(31,810)	-	-	-
Welsh Government - Capital Grant	-	-	-	-	-	43,054	(43,054)	-	-	-
One Stop Shop - Capital Grant	394,460	-	(9,174)	-	385,286	-	(9,174)	-	-	376,112
Welsh Government - Well Being Hub	-	23,187	-	(23,187)	-	-	-	-	-	-
Powys County Borough Council - Phase 2 Resilience	-	18,750	(4,201)	-	14,549	-	-	19,605	34,154	-
Powys County Borough Council	-	19,605	-	-	19,605	-	-	(19,605)	-	-
Comic Relief	-	25,000	(16,667)	-	8,333	-	(8,333)	-	-	-
Ar Trac	-	107,348	(107,348)	-	-	99,570	(99,570)	-	-	-
Small Donations	4,380	13,529	(4,229)	-	13,680	-	-	323	14,003	-
Children in Need	-	21,127	(21,127)	-	-	21,129	(21,129)	-	-	-
Carmarthenshire Domestic Abuse Service	-	21,645	(21,645)	-	-	30,550	(30,550)	-	-	-
Moondance Foundation - ACE's Recovery Toolkit	-	18,190	(14,900)	-	3,290	25,826	(22,520)	-	6,596	-
IRIS project	-	26,787	(26,787)	-	-	180,984	(161,769)	(19,215)	-	-
Welsh Government	-	7,916	(7,916)	-	-	-	-	-	-	-
The National Lottery Community Fund	-	89,215	(70,689)	-	18,526	95,349	(113,875)	-	-	-
	398,840	392,299	(304,683)	(23,187)	463,269	547,082	(547,784)	(18,892)	443,675	

# CALAN DVS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Restricted funds		(Continued)									
		Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 1 April 2021 £	Movement in funds			Transfers £
			Incoming resources £	Resources expended £				Incoming resources £	Resources expended £		
	Office of the Police and Crime Commissioner for South Wales - Safer Streets	-	-	-	-	-	-	26,446	(26,446)	-	-
	South Wales Police and Crime Commissioner - Myriad	-	-	-	-	-	-	22,602	(17,816)	-	4,786
	Office of Police and Crime Commissioner - Inspiring Families Mid & West Wales	-	-	-	-	-	-	209,865	(209,865)	-	-
	Social carer financial recognition income	-	-	-	-	-	-	31,299	(31,299)	-	-
	Violence against Women	-	-	-	-	-	-	24,777	(24,777)	-	-
	Dyfed Powys Police	-	-	-	-	-	-	11,568	(11,568)	-	-
		398,840	392,299	(304,683)	(23,187)		463,269	873,639	(869,555)	(18,892)	448,461

## CALAN DVS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 16 Restricted funds (Continued)

##### **Moondance Foundation - Sexual Violence Service**

This fund is for counselling provision to support victims of sexual violence.

##### **Swansea Council - Male IDVA**

This fund is for the provision Male IDVAs.

##### **Welsh Government - Capital Grant**

This grant has contributed towards development works and investment in a new centre for victims of sexual violence.

##### **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.

## CALAN DVS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Restricted funds (Continued)

#### 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.

#### Moondance Foundation - ACEs Recovery Toolkit

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 fund sexual violence officer.

#### IRIS Project

Income received to work in conjunction with local GP's.

#### The National Lottery Community Fund

This fund The Lighthouse Project which comprises of two separate specialist programmes: Inspiring Families and The Compass Programme.

## CALAN DVS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 16 Restricted funds

(Continued)

##### **Office of Police and Crime Commissioner - Safer Streets**

This fund is for the development of a community champions programme in Mid and West Wales.

##### **South Wales Police and Crime Commissioner - Myriad**

This fund is to deliver the Myriad Programme within the LGBTQ+ victims of domestic abuse.

##### **Office of Police and Crime Commissioner - Inspiring Families Mid & West Wales**

This fund is to pilot the Inspiring Families specialist programme across Mid & West Wales.

##### **Social carer financial recognition income**

This funding was received to pay the COVID-19 financial recognition to social carers.

##### **Mid & West Wales Violence Against Women**

This funding was received towards the salary of a family support worker.

##### **Dyfed Powys Police**

This fund is to provide an additional CYP worker in mid west wales.

##### **Transfers**

The transfers from unrestricted funds to the restricted funds above relate to under and overspends of 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 2022

### 17 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:

	Balance at 1 April 2020 £	Transfers £	Balance at 1 April 2021 £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Fixed asset fund	-	273,312	273,312	(15,591)	-	257,721
Cost of living rise	-	32,000	32,000	(21,333)	36,301	46,968
Business development manager position	-	38,002	38,002	(19,001)	-	19,001
Support worker positions	-	47,950	47,950	-	-	47,950
No recourse to public funds	-	10,000	10,000	-	-	10,000
40 Victoria Gardens building works	-	100,000	100,000	(13,382)	-	86,618
CYP Manager position	-	-	-	-	66,360	66,360
	-	501,264	501,264	(69,307)	102,661	534,618

#### 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 2022/23 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.

#### CYP programmes manager position

These funds have been designate to cover the salary cost of the CYP programmes manager.



# CALAN DVS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 18 Analysis of net assets between funds

Fund balances at 31 March 2022 are represented by:

Tangible assets

Current assets/(liabilities)

	Unrestricted 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £
	-	257,721	376,112	633,833	-	273,312	385,286	658,598
	834,302	276,897	72,349	1,183,548	779,818	227,952	77,983	1,085,753
	834,302	534,618	448,461	1,817,381	779,818	501,264	463,269	1,744,351

# CALAN DVS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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:

	2022 £	2021 £
Within one year	14,895	33,857
Between two and five years	-	5,030
	<u>14,895</u>	<u>38,887</u>

### 20 Related party transactions

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

### 21 Cash generated from operations

	2022 £	2021 £
Surplus for the year	73,030	321,700
Adjustments for:		
Investment income recognised in statement of financial activities	(893)	(1,058)
Depreciation and impairment of tangible fixed assets	24,765	23,217
Movements in working capital:		
(Increase)/decrease in debtors	(164,193)	51,062
Increase/(decrease) in creditors	244,385	(58,289)
(Decrease)/increase in deferred income	(130,353)	138,442
<b>Cash generated from operations</b>	<u>46,741</u>	<u>475,074</u>

### 22 Analysis of changes in net funds

The charity had no debt during the year.