

RCT Domestic Abuse Services Limited

England & Wales · Charity number 1155423

Details

Other names WOMEN'S AID IN RHONDDA CYNON TAF

Status Registered

Legal form Charitable company

Company number [08356730](#)

Registered 2014-01-22

Register [View on the Charity Commission register](#)

Contact

Address Cynon Safety Centre
Compton House
First Floor Offices
4&5 Victoria Square
Aberdare
CF44 7NT

Phone 01443400791

Email CHARLIEARTHUR@WA-RCT.ORG.UK

Website www.WARCT.co.uk

Activities

Objects: THE CHARITY'S OBJECTS ("THE OBJECTS") ARE :-A) TO RELIEVE THE DISTRESS AND SUFFERING OF WOMEN AND CHILDREN CAUSED BY EXPOSURE TO DOMESTIC ABUSE;B) TO RELIEVE ANY WOMAN OR CHILD IN NECESSITOUS CIRCUMSTANCES BY THE PROVISION OF TEMPORARY ACCOMMODATION, BY MAKING GRANTS OF MONEY, OR BY PROVIDING OR PAYING FOR ITEMS, SERVICE OR FACILITIES;C) TO PRESERVE AND PROTECT THE MENTAL AND PHYSICAL HEALTH OF WOMEN AND CHILDREN IN NECESSITOUS CIRCUMSTANCES;D) TO EDUCATE THE PUBLIC IN THE CAUSES AND EFFECTS OF DOMESTIC ABUSE AND THE PREVENTION THEREOF, AND TO UNDERTAKE OR CONTRIBUTE TO RESEARCH INTO SUCH MATTERS AND TO PUBLISH THE USEFUL RESULTS OF SUCH RESEARCH.

Activities: The Charity's main objectives are to relieve the distress and suffering of women and children caused by exposure to domestic abuse.

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, Other Defined Groups

Geography

- Rhondda Cynon Taff

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,692,512	£1,603,665	£1,297,223	39
2024-03-31	£1,592,128	£1,485,440	£1,208,376	39
2023-03-31	£1,500,508	£1,397,393	£1,101,688	36
2022-03-31	£1,468,737	£1,358,640	£998,574	38
2021-03-31	£1,649,615	£1,418,390	£888,477	39

Trustees

Name	Role	Appointed
Philip Bevan	Chair	2013-01-11
BEVERLEY CHANNON		2013-03-21
Elin Garrett		2019-06-12
MARGARET ABRAHAM		2013-03-21
Patricia Williams		2019-06-12
Sophie Pincott		2018-04-12

RCT Domestic Abuse Services Limited

England & Wales - Charity number 1155423

Accounts

RCT Domestic Abuse Services Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Company registration number: 08356730

Charity registration number: 1155423

HSJ Audit Limited
Statutory Auditors
Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

RCT Domestic Abuse Services Limited

Contents

Strategic Report	1
Trustees' Report	2 to 5
Independent Auditors' Report	6 to 8
Statement of Financial Activities	9 to 10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 to 22

RCT Domestic Abuse Services Limited

Strategic Report for the Year Ended 31 March 2025

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2025, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

To minimise risks to the organisation the trustees have established a policy whereby the unrestricted funds not committed and held by the charity should be 6 months running costs. As of 31st March 2025 the unrestricted current net assets were £933,869 (2024: £685,559). Much of the organisations income is grant funding and the charity recognises the need to build reserves should this be reduced, in order to continue services until alternative sources of income are secured.

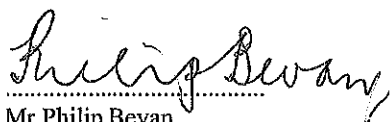
Principal funding sources

The main source of funding the organisation receives is Supported People Revenue Grant from the Welsh Assembly Government, which funds our support to women and children accessing refuge and community services. The organisation also receives grant funding from RCTCBC Social Services towards the SAFE project and children and young people's support services. Other sources of funding also include Big Lottery, Fframwaith and the Moondance Foundation.

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the authority to invest funds as determined by the trustees.

The strategic report was approved by the trustees of the charity on ~~31/3/2025~~ 31/3/2025 and signed on its behalf by:



Mr Philip Bevan
Chairman and Trustee

RCT Domestic Abuse Services Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Objectives and activities

The Charity's main objectives are to relieve the distress and suffering of all forms of Violence Against Women, Domestic Abuse and Sexual Violence; to relieve any woman, man or child in necessitous circumstances, by the provision of temporary crisis accommodation, services and facilities, to preserve and protect the health of women, men and children in necessitous circumstances and to educate the public in the area of domestic violence and abuse.

In furtherance of this objective RCT Domestic Abuse Services offers a range of services to women, men and their children. To ensure access and support are always available we offer a 24 hour service which includes drop in support during traditional working hours and a telephone service (and staff response where appropriate) outside office hours, enabling beneficiaries to access support, advice and where required, access to our other services. We manage 4 supported housing projects, which offer emergency safe accommodation to women and their children (refuge).

These are staffed by a team of support workers. We also offer a range of Drop In, Outreach and Life Skills Programmes to women, men and children in the community through the SAFE Project and support via The Safer Rhondda Centre, Cynon Safety Centre and Pontypridd Oasis Centre. The community based centres offer continuation support to women leaving refuge or for women and men in need of support who remain at home. The services are accessed by self-referral or through referrals made by other agencies. Through our Children and Young People RISE project we offer support to children and young people living in refuge and living in the communities of RCT and also provide specialist prevention and early intervention programmes in the community and also in schools and colleges.

We regularly facilitate domestic abuse awareness programmes, confidence building and assertiveness along with a range of life skill programmes that promote the development of independent living skills. Our volunteer befriending programme enables us to extend our activities by complimenting the work undertaken by paid staff. This also enables volunteers to gain training and experience and subsequently develop careers within the Supported Housing and Social Care sectors. We also deliver the IRIS project to provide domestic abuse awareness training to GP's and other health care professionals across the Cwm Taf Region in partnership with Safer Merthyr Tydfil. Since introducing the Cynon Safety Centre and delivery of services at the Oasis Centre, Pontypridd in partnership with RCTCBC IDVA service, we can ensure local services are easily accessible for local people across RCT.

We have successfully introduced a second move on from refuge residential property to compliment the existing supported housing projects and provide a wider range of static accommodation for beneficiaries. During this financial year we have developed the Elder People's Support Service through funding from the Masonic Charitable Trust. The aim of the project is to provide tailored support services to meet the needs of older people affected by domestic abuse aged 60+.

The organisation has also developed the role of a full time male support worker to enable male victims of domestic abuse to have the option of being supported by a male officer as many male victims have advised during consultation events that they would feel more comfortable receiving support from a male support worker. This has led to an increase in the number of male referrals and successful outcomes for male victims of domestic abuse.

We have not received any additional funding for this project but income generated through our move on properties contributes towards the salary for this officer.

RCT Domestic Abuse Services Limited

Trustees' Report

We have received a further 12 months funding through the Moondance Foundation of £25,000 to continue the role of the Volunteer and Student Coordinator. This role enables us to provide social work student placements along with the Mentoring and Befriending Programme which enables volunteers to provide a befriending service to low level individuals affected by domestic abuse.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits of raising awareness of domestic violence through the provision of information and training. The review also helps us ensure our aims, objectives and activities remained focused on our stated objectives. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities thus ensuring that it continues in its purpose to provide information and support to women, men and children who are affected by domestic violence and abuse. Structure, governance and management The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

RCT Domestic Abuse Services (RCT DAS) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st April 2013. RCT DAS is a charity registered with the charity commission. In the event of the organisation winding up its members are required to contribute an amount not exceeding £1.00.

RCT Domestic Abuse Services Trustees' Report Recruitment and appointment of trustees As set out in the Memorandum and Articles of association. The board of Trustees has the power to co-opt additional members onto the board, who must retire at the next AGM but may stand for re-election. When considering co-opting Trustees the board has regard to the requirement for any specialist skills and knowledge needed in relation to this area of work such as Finance, HR, Legal and an understanding of domestic abuse and supported housing.

The Trustee Board regularly undertakes skills audits to identify areas of strength, gaps in knowledge and training needs. This enables us to actively recruit Trustees with the skills to fill the gaps. After a period of not being in receipt of services, service users are encouraged to volunteer with the organisation, which is extended to acting as Trustees. This is to ensure the service users we support are adequately represented on the Trustee Board and can use their experience to assist the charity. Induction and training of trustees New Trustees undergo an orientation to brief them on their legal obligations, the content of the Memorandum and Articles of Association, the functioning of the Trustee Board and decision making processes, the business plan, the functioning and structure of the services, and recent financial performance. During induction they will meet key employees and other Trustees. Trustees are encouraged to participate in internal and external training events which will further their skills and knowledge in undertaking their role as Trustee. Organisational structure RCT DAS has a Board of Trustees who meet monthly and are responsible for the strategic direction of the organisation and setting policy. The responsibility for the day to day management of the organisation is delegated to the Chief Executive Officer and Senior Management Team.

The CEO is responsible for ensuring the charity delivers the services specified, the day to day running of the multiple projects managed by the organisation, supervision and development of staff and ensuring work undertaken is in line with good practice. A tier of middle management was introduced following the merger to support and assist the Senior Management team in the management of the organisation. Four Coordinators were appointed to manage individual areas of service delivery and finance.

A key aim for the new financial year is to review the provision of services within the Taf Ely area to ensure the same level of provision is available and accessible as the Cynon and Rhondda Valleys.

RCT Domestic Abuse Services Limited

Trustees' Report

Public benefit

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits of raising awareness of domestic violence through the provision of information and training. The review also helps us ensure our aims, objectives and activities remained focused on our stated objectives. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities thus ensuring that it continues in its purpose to provide information and support to women and children who are affected by domestic abuse.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Margaret Abraham
	Mr Philip Bevan
	Miss Sophie Pincott
	Ms Elin Prys Garrett
	Mrs Eirlys Young (appointed 1 April 2024)

Reference and Administrative Details

Charity Registration Number:	1155423
Company Registration Number:	08356730
	The charity is incorporated in Wales.
Registered Office:	Women's Aid RCT, Compton House First Floor Offices 4 & 5 Victoria Square Aberdare CF44 7NT
Auditor:	HSJ Audit Limited Statutory Auditors Severn House Hazell Drive Newport South Wales NP10 8FY

RCT Domestic Abuse Services Limited

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of RCT Domestic Abuse Services Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

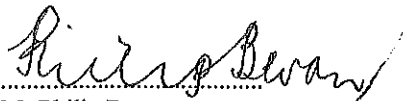
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed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

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

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 3/5/2025 and signed on its behalf by:



Mr Philip Bevan
Chairman and Trustee

RCT Domestic Abuse Services Limited

Independent Auditor's Report to the Members of RCT Domestic Abuse Services Limited

Opinion

We have audited the financial statements of RCT Domestic Abuse Services Limited (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, 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 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 the provisions available for small entities, in the circumstances set out in note to the financial statements, 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 original financial statements were 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.

RCT Domestic Abuse Services Limited

Independent Auditor's Report to the Members of RCT Domestic Abuse Services Limited

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 5), the trustees 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 charity or to cease operations, or have no realistic alternative but to do so.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RCT Domestic Abuse Services Limited

Independent Auditor's Report to the Members of RCT Domestic Abuse Services Limited

Auditor's responsibilities for the audit of the financial statements

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We corroborated our enquiries of management by review of correspondence with HMRC and The Charity Commission and other regulatory bodies.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

Based on the results of our risk assessment we designed our audit procedures to identify and address material misstatements in relation to fraud.

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 auditor's 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Hill (Senior Statutory Auditor)

For and on behalf of HSJ Audit Limited, Statutory Auditor

Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

Date: 13/09/2025

RCT Domestic Abuse Services Limited

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	11,941	-	11,941
Charitable activities	4	543,924	1,112,982	1,656,906
Investment income	5	22,015	-	22,015
Other income	6	1,650	-	1,650
Total income		<u>579,530</u>	<u>1,112,982</u>	<u>1,692,512</u>
Expenditure on:				
Charitable activities	7	<u>(331,613)</u>	<u>(1,272,052)</u>	<u>(1,603,665)</u>
Total expenditure		<u>(331,613)</u>	<u>(1,272,052)</u>	<u>(1,603,665)</u>
Net income/(expenditure)		247,917	(159,070)	88,847
Transfers between funds		<u>(18,472)</u>	<u>18,472</u>	-
Net movement in funds		229,445	(140,598)	88,847
Reconciliation of funds				
Total funds brought forward		<u>1,067,778</u>	<u>140,598</u>	<u>1,208,376</u>
Total funds carried forward	17	<u>1,297,223</u>	<u>-</u>	<u>1,297,223</u>

The notes on pages 13 to 22 form an integral part of these financial statements.

RCT Domestic Abuse Services Limited

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	11,550	-	11,550
Charitable activities	4	556,806	1,005,121	1,561,927
Investment income	5	15,781	-	15,781
Other income	6	2,870	-	2,870
Total income		<u>587,007</u>	<u>1,005,121</u>	<u>1,592,128</u>
Expenditure on:				
Charitable activities	7	<u>(487,280)</u>	<u>(998,160)</u>	<u>(1,485,440)</u>
Total expenditure		<u>(487,280)</u>	<u>(998,160)</u>	<u>(1,485,440)</u>
Net income		99,727	6,961	106,688
Transfers between funds		<u>(44,013)</u>	<u>44,013</u>	-
Net movement in funds		55,714	50,974	106,688
Reconciliation of funds				
Total funds brought forward		<u>1,012,064</u>	<u>89,624</u>	<u>1,101,688</u>
Total funds carried forward	17	<u>1,067,778</u>	<u>140,598</u>	<u>1,208,376</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 17.

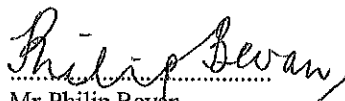
The notes on pages 13 to 22 form an integral part of these financial statements.

RCT Domestic Abuse Services Limited

(Registration number: 08356730)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	273,354	292,219
Current assets			
Debtors	12	142,487	88,981
Cash at bank and in hand	13	<u>922,787</u>	<u>871,002</u>
		1,065,274	959,983
Creditors: Amounts falling due within one year	14	<u>(41,405)</u>	<u>(43,826)</u>
Net current assets		<u>1,023,869</u>	<u>916,157</u>
Net assets		<u>1,297,223</u>	<u>1,208,376</u>
Funds of the charity:			
Restricted		-	140,598
Unrestricted income funds			
Unrestricted		<u>1,297,223</u>	<u>1,067,778</u>
Total funds	17	<u>1,297,223</u>	<u>1,208,376</u>

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on 30/12/25 and signed on their behalf by:


Mr Philip Bevan
Chairman and Trustee

The notes on pages 13 to 22 form an integral part of these financial statements.

RCT Domestic Abuse Services Limited

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		88,847	106,688
Adjustments to cash flows from non-cash items			
Depreciation		18,865	21,690
Investment income	5	<u>(22,015)</u>	<u>(15,781)</u>
		85,697	112,597
Working capital adjustments			
Increase in debtors	12	(53,506)	(16,842)
(Decrease)/increase in creditors	14	<u>(2,421)</u>	<u>2,889</u>
Net cash flows from operating activities		<u>29,770</u>	<u>98,644</u>
Cash flows from investing activities			
Interest receivable and similar income	5	22,015	15,781
Purchase of tangible fixed assets	11	<u>-</u>	<u>(10,243)</u>
Net cash flows from investing activities		<u>22,015</u>	<u>5,538</u>
Net increase in cash and cash equivalents		51,785	104,182
Cash and cash equivalents at 1 April		<u>871,002</u>	<u>766,820</u>
Cash and cash equivalents at 31 March		<u><u>922,787</u></u>	<u><u>871,002</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 13 to 22 form an integral part of these financial statements.

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Women's Aid RCT, Compton House

First Floor Offices

4 & 5 Victoria Square

Aberdare

CF44 7NT

Authorised for issue date: 03/09/2025

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

RCT Domestic Abuse Services Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fittings & equipment	25% on cost
Motor vehicles	25% reducing balance
Freehold property	2% on cost

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	<u>11,941</u>	<u>11,941</u>	<u>11,550</u>
	<u>11,941</u>	<u>11,941</u>	<u>11,550</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Rental income	543,924	-	543,924	556,806
Rhondda Cynon Taff	-	825,189	825,189	777,154
Fframwaith	-	28,994	28,994	28,994
Iris	-	66,303	66,303	55,784
Big Lottery	-	119,151	119,151	120,302
Masonic Charitable Trust	-	23,345	23,345	22,887
Moondance Foundation	-	50,000	50,000	-
	<u>543,924</u>	<u>1,112,982</u>	<u>1,656,906</u>	<u>1,561,927</u>

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>22,015</u>	<u>22,015</u>	<u>15,781</u>

6 Other income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Fees and supplies	<u>1,650</u>	<u>1,650</u>	<u>2,870</u>

7 Expenditure on charitable activities

Note	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Prevention of				
Domestic Abuse	206,372	97,169	303,541	214,939
Child Work	-	3,332	3,332	25,388
Refuge	119,409	110,905	230,314	260,108
Staff costs	-	1,060,646	1,060,646	979,339
Allocated support costs	<u>5,832</u>	<u>-</u>	<u>5,832</u>	<u>5,666</u>
	<u>331,613</u>	<u>1,272,052</u>	<u>1,603,665</u>	<u>1,485,440</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025	2024
	£	£
Operating leases - plant and machinery	9,339	-
Operating leases - other assets	21,600	20,561
Audit fees	4,662	4,662
Depreciation of fixed assets	<u>18,865</u>	<u>21,691</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	955,935	880,777
Social security costs	87,366	75,055
Pension costs	<u>17,345</u>	<u>23,507</u>
	<u>1,060,646</u>	<u>979,339</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Direct support	35	35
Management and administrative	4	4
	<u>39</u>	<u>39</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £138,408 (2024 - £122,076).

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2024	291,300	76,475	17,148	384,923
At 31 March 2025	291,300	76,475	17,148	384,923
Depreciation				
At 1 April 2024	26,417	57,806	8,481	92,704
Charge for the year	5,826	9,039	4,000	18,865
At 31 March 2025	32,243	66,845	12,481	111,569
Net book value				
At 31 March 2025	259,057	9,630	4,667	273,354
At 31 March 2024	264,883	18,669	8,667	292,219

12 Debtors

	2025 £	2024 £
Prepayments	21,618	15,044
Other debtors	120,869	73,937
	<u>142,487</u>	<u>88,981</u>

13 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	922,787	871,002

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	21,899	17,321
Other creditors	8,713	16,750
Accruals	10,793	9,755
	<u>41,405</u>	<u>43,826</u>

15 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Land and buildings		
Within one year	21,600	21,600
Between one and five years	64,800	64,800
After five years	59,400	59,400
	<u>145,800</u>	<u>145,800</u>
Other		
Within one year	10,450	9,339
Between one and five years	31,349	28,015
After five years	11,944	16,396
	<u>53,743</u>	<u>53,750</u>

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £17,345 (2024 - £23,507).

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
General Funds	977,778	579,530	(331,613)	(18,472)	1,207,223
<i>Designated</i>					
Recruitment & Staffing	75,000	-	-	-	75,000
Capital & Equipment	15,000	-	-	-	15,000
	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,000</u>
Total unrestricted funds	<u>1,067,778</u>	<u>579,530</u>	<u>(331,613)</u>	<u>(18,472)</u>	<u>1,297,223</u>
Restricted funds					
Big Lottery	80,607	119,151	(199,758)	-	-
Masonic Charitable Trust	-	23,345	(23,345)	-	-
HSG	-	28,994	(28,994)	-	-
IRIS	50,433	66,303	(26,229)	(90,507)	-
RCT Floating & Refuge Support	-	693,111	(765,204)	72,093	-
Safe	-	132,078	(168,964)	36,886	-
Safer Rhondda	9,558	-	(9,558)	-	-
Moondance Foundation	-	50,000	(50,000)	-	-
	<u>140,598</u>	<u>1,112,982</u>	<u>(1,272,052)</u>	<u>18,472</u>	<u>-</u>
Total funds	<u>1,208,376</u>	<u>1,692,512</u>	<u>(1,603,665)</u>	<u>-</u>	<u>1,297,223</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted					
<i>General</i>					
General Funds	922,064	587,007	(487,280)	(44,013)	977,778
<i>Designated</i>					
Recruitment & Staffing	75,000	-	-	-	75,000
Capital & Equipment	15,000	-	-	-	15,000
	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,000</u>
Total unrestricted	<u>1,012,064</u>	<u>587,007</u>	<u>(487,280)</u>	<u>(44,013)</u>	<u>1,067,778</u>
Restricted					
Big Lottery	41,129	120,302	(80,824)	-	80,607
Masonic Charitable Trust	-	22,887	(22,887)	-	-
HSG	-	28,994	(28,994)	-	-
IRIS	18,050	55,784	(23,401)	-	50,433
RCT Floating & Refuge Support	-	636,489	(675,941)	39,452	-
RCTCBC Capital Fund	-	8,587	-	(8,587)	-
Safe	20,887	132,078	(166,113)	13,148	-
Safer Rhondda	9,558	-	-	-	9,558
	<u>89,624</u>	<u>1,005,121</u>	<u>(998,160)</u>	<u>44,013</u>	<u>140,598</u>
Total funds	<u>1,101,688</u>	<u>1,592,128</u>	<u>(1,485,440)</u>	<u>-</u>	<u>1,208,376</u>

The specific purposes for which the funds are to be applied are as follows:

The RCT Floating Support & Refuge Support Funding relates to a grant given by Rhondda Cynon Taff Council for ongoing service costs.

The Fframwaith fund was received as a contribution towards the Outreach Children's Support worker and the STAR Project.

The Safe Project is funding received to support Young People within the wider RCT area.

The Big Lottery Grant was provided for the provision of a Volunteer co-ordinator.

The Trustees have elected to designate a total of £90,000 in relation to recruitment and capital commitments which had been made as at the year end but for which funding had not yet been obtained. Should this not be forthcoming the commitments will be met from unrestricted reserves.

The transfer of £8,587 from the RCTBC Capital restricted fund to general unrestricted funds represents fixed assets acquired for the charities general purposes in accordance with paragraph 2.26 of Charities SORP FRS 102.

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

18 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2025
	General	Designated	
	£	£	£
Tangible fixed assets	273,354	-	273,354
Current assets	975,274	90,000	1,065,274
Current liabilities	(41,405)	-	(41,405)
Total net assets	<u>1,207,223</u>	<u>90,000</u>	<u>1,297,223</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	292,219	-	-	292,219
Current assets	729,385	90,000	140,598	959,983
Current liabilities	(43,826)	-	-	(43,826)
Total net assets	<u>977,778</u>	<u>90,000</u>	<u>140,598</u>	<u>1,208,376</u>

RCT Domestic Abuse Services Limited

England & Wales - Charity number 1155423

Accounts

RCT Domestic Abuse Services Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Company registration number: 08356730

Charity registration number: 1155423

HSJ Audit Limited
Statutory Auditors
Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

RCT Domestic Abuse Services Limited

Contents

Strategic Report	1
Trustees' Report	2 to 5
Independent Auditors' Report	6 to 8
Statement of Financial Activities	9 to 10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 to 23

RCT Domestic Abuse Services Limited

Strategic Report for the Year Ended 31 March 2024

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2024, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

To minimise risks to the organisation the trustees have established a policy whereby the unrestricted funds not committed and held by the charity should be 6 months running costs. As of 31st March 2024 the unrestricted current net assets were £685,559 (2023: £618,398). Much of the organisations income is grant funding and the charity recognises the need to build reserves should this be reduced, in order to continue services until alternative sources of income are secured.

Principal funding sources

The main source of funding the organisation receives is Supported People Revenue Grant from the Welsh Assembly Government, which funds our support to women and children accessing refuge and community services. The organisation also receives grant funding from RCTCBC Social Services towards the SAFE project and children and young people's support services. Other sources of funding also include Big Lottery, Fframwaith and the Moondance Foundation.

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the authority to invest funds as determined by the trustees.

08/07/24

The strategic report was approved by the trustees of the charity on and signed on its behalf by:



Mr Philip Bevan
Chairman and Trustee

RCT Domestic Abuse Services Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Objectives and activities Objects and aims

The Charity's main objectives are to relieve the distress and suffering of all forms of Violence Against Women, Domestic Abuse and Sexual Violence; to relieve any woman, man or child in necessitous circumstances, by the provision of temporary crisis accommodation, services and facilities, to preserve and protect the health of women, men and children in necessitous circumstances and to educate the public in the area of domestic violence and abuse.

In furtherance of this objective RCT Domestic Abuse Services offers a range of services to women, men and their children. To ensure access and support are always available we offer a 24 hour service which includes drop in support during traditional working hours and a telephone service (and staff response where appropriate) outside office hours, enabling beneficiaries to access support, advice and where required, access to our other services.

We manage 4 supported housing projects, which offer emergency safe accommodation to women and their children (refuge). These are staffed by a team of support workers. We also offer a range of Drop In, Outreach and Life Skills Programmes to women, men and children in the community through the SAFE Project and support via The Safer Rhondda Centre, Cynon Safety Centre and Pontypridd Oasis Centre.

The community based centres offer continuation support to women leaving refuge or for women and men in need of support who remain at home. The services are accessed by self-referral or through referrals made by other agencies. Through our Children and Young People RISE project we offer support to children and young people living in refuge and living in the communities of RCT and also provide specialist prevention and early intervention programmes in the community and also in schools and colleges.

We regularly facilitate domestic abuse awareness programmes, confidence building and assertiveness along with a range of life skill programmes that promote the development of independent living skills. Our volunteer befriending programme enables us to extend our activities by complimenting the work undertaken by paid staff. This also enables volunteers to gain training and experience and subsequently develop careers within the Supported Housing and Social Care sectors. We also deliver the IRIS project to provide domestic abuse awareness training to GP's and other health care professionals across the Cwm Taf Region in partnership with Safer Merthyr Tydfil. Since introducing the Cynon Safety Centre and delivery of services at the Oasis Centre, Pontypridd in partnership with RCTCBC IDVA service, we can ensure local services are easily accessible for local people across RCT. We have successfully introduced a second move on from refuge residential property to compliment the existing supported housing projects and provide a wider range of static accommodation for beneficiaries.

During this financial year we have introduced an Elder People's Support Service through funding of £70,000 from the Masonic Charitable Trust. The funding has enabled us to recruit a full time Older People's Engagement Officer and is a fixed term project for 3 years. The aim of the project is to provide tailored support services to meet the needs of older people affected by domestic abuse aged 60+.

The organisation has also recruited a full time male support worker to enable male victims of domestic abuse to have the option of being supported by a male officer as many male victims have advised during consultation events that they would feel more comfortable receiving support from a male support worker. This has led to an increase in the number of male referrals and successful outcomes for male victims of domestic abuse. We have not received any additional funding for this project but income generated through our move on properties contributes towards the salary for this officer.

RCT Domestic Abuse Services Limited

Trustees' Report

We have received a further 12 months funding through the Moondance Foundation of £25,000 to continue the role of the Volunteer and Student Coordinator. This role enables us to provide social work student placements along with the Mentoring and Befriending Programme which enables volunteers to provide a befriending service to low level individuals affected by domestic abuse.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits of raising awareness of domestic violence through the provision of information and training. The review also helps us ensure our aims, objectives and activities remained focused on our stated objectives.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities thus ensuring that it continues in its purpose to provide information and support to women, men and children who are affected by domestic violence and abuse.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

RCT Domestic Abuse Services (RCT DAS) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st April 2013. RCT DAS is a charity registered with the charity commission. In the event of the organisation winding up its members are required to contribute an amount not exceeding £1.00. Page 2 RCT Domestic Abuse Services Trustees' Report Recruitment and appointment of trustees As set out in the Memorandum and Articles of association at the Annual General Meeting one third of the members of the board of Trustee's will retire from office, those to retire every year should be those who have been longest in office since their last election.

The board of Trustee's has the power to co-opt additional members onto the board, who must retire at the next AGM but may stand for re-election. When considering co-opting Trustee's the board has regard to the requirement for any specialist skills and knowledge needed in relation to this area of work such as Finance, HR, Legal and an understanding of domestic abuse and supported housing. The Trustee Board regularly undertakes skills audits to identify areas of strength, gaps in knowledge and training needs. This enables us to actively recruit Trustees with the skills to fill the gaps.

After a period of not being in receipt of services, service users are encouraged to volunteer with the organisation, which is extended to acting as Trustees. This is to ensure the service users we support are adequately represented on the Trustee Board and can use their experience to assist the charity. Induction and training of trustees New Trustees undergo an orientation to brief them on their legal obligations, the content of the Memorandum and Articles of Association, the functioning of the Trustee Board and decision making processes, the business plan, the functioning and structure of the services, and recent financial performance.

During induction they will meet key employees and other Trustees. Trustees are encouraged to participate in internal and external training events which will further their skills and knowledge in undertaking their role as Trustee. Organisational structure RCT DAS has a Board of Trustees who meet monthly and are responsible for the strategic direction of the organisation and setting policy. The responsibility for the day to day management of the organisation is delegated to the Chief Executive Officer and Senior Management Team.

The CEO is responsible for ensuring the charity delivers the services specified, the day to day running of the multiple projects managed by the organisation, supervision and development of staff and ensuring work undertaken is in line with good practice.. A tier of middle management was introduced following the merger to support and assist the Senior Management team in the management of the organisation. Four Coordinators were appointed to manage individual areas of service delivery and finance.

RCT Domestic Abuse Services Limited

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Margaret Abraham
	Mr Philip Bevan
	Ms Holly Joyce
	Miss Sophie Pincott
	Ms Elin Prys Garrett
	Mrs Kay Lewis

Reference and Administrative Details

Charity Registration Number:	1155423
Company Registration Number:	08356730
	The charity is incorporated in Wales.
Registered Office:	Women's Aid RCT, Compton House First Floor Offices 4 & 5 Victoria Square Aberdare CF44 7NT
Auditor:	HSJ Audit Limited Statutory Auditors Severn House Hazell Drive Newport South Wales NP10 8FY

RCT Domestic Abuse Services Limited

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of RCT Domestic Abuse Services Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 charitable company will continue in business.

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

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on **08/07/24** and signed on its behalf by:



Mr Philip Bevan
Chairman and Trustee

RCT Domestic Abuse Services Limited

Independent Auditor's Report to the Members of RCT Domestic Abuse Services Limited

Opinion

We have audited the financial statements of RCT Domestic Abuse Services Limited (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, 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 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 the provisions available for small entities, in the circumstances set out in note to the financial statements, 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 original financial statements were 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.

RCT Domestic Abuse Services Limited

Independent Auditor's Report to the Members of RCT Domestic Abuse Services Limited

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 5), the trustees 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 charity or to cease operations, or have no realistic alternative but to do so.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RCT Domestic Abuse Services Limited

Independent Auditor's Report to the Members of RCT Domestic Abuse Services Limited

Auditor's responsibilities for the audit of the financial statements

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We corroborated our enquiries of management by review of correspondence with HMRC and The Charity Commission and other regulatory bodies.

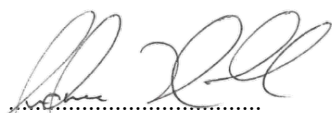
We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

Based on the results of our risk assessment we designed our audit procedures to identify and address material misstatements in relation to fraud.

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 auditor's 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Hill (Senior Statutory Auditor)

For and on behalf of HSJ Audit Limited, Statutory Auditor

Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

Date: 12/07/2024

RCT Domestic Abuse Services Limited

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	11,550	-	11,550
Charitable activities	4	556,806	1,005,121	1,561,927
Investment income	5	15,781	-	15,781
Other income	6	2,870	-	2,870
Total income		<u>587,007</u>	<u>1,005,121</u>	<u>1,592,128</u>
Expenditure on:				
Charitable activities	7	<u>(487,280)</u>	<u>(998,160)</u>	<u>(1,485,440)</u>
Total expenditure		<u>(487,280)</u>	<u>(998,160)</u>	<u>(1,485,440)</u>
Net income		99,727	6,961	106,688
Transfers between funds		<u>(44,013)</u>	<u>44,013</u>	<u>-</u>
Net movement in funds		55,714	50,974	106,688
Reconciliation of funds				
Total funds brought forward		<u>1,012,064</u>	<u>89,624</u>	<u>1,101,688</u>
Total funds carried forward	17	<u><u>1,067,778</u></u>	<u><u>140,598</u></u>	<u><u>1,208,376</u></u>

The notes on pages 13 to 23 form an integral part of these financial statements.

RCT Domestic Abuse Services Limited

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	6,144	-	6,144
Charitable activities	4	513,447	972,526	1,485,973
Investment income	5	6,991	-	6,991
Other income	6	1,400	-	1,400
Total income		<u>527,982</u>	<u>972,526</u>	<u>1,500,508</u>
Expenditure on:				
Charitable activities	7	<u>(514,491)</u>	<u>(882,902)</u>	<u>(1,397,393)</u>
Total expenditure		<u>(514,491)</u>	<u>(882,902)</u>	<u>(1,397,393)</u>
Net income		13,491	89,624	103,115
Transfers between funds		<u>18,529</u>	<u>(18,529)</u>	<u>-</u>
Net movement in funds		32,020	71,095	103,115
Reconciliation of funds				
Total funds brought forward		<u>980,044</u>	<u>18,529</u>	<u>998,573</u>
Total funds carried forward	17	<u><u>1,012,064</u></u>	<u><u>89,624</u></u>	<u><u>1,101,688</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 17.

The notes on pages 13 to 23 form an integral part of these financial statements.

RCT Domestic Abuse Services Limited

(Registration number: 08356730)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	292,219	303,666
Current assets			
Debtors	12	88,981	72,139
Cash at bank and in hand	13	<u>871,002</u>	<u>766,820</u>
		959,983	838,959
Creditors: Amounts falling due within one year	14	<u>(43,826)</u>	<u>(40,937)</u>
Net current assets		<u>916,157</u>	<u>798,022</u>
Net assets		<u><u>1,208,376</u></u>	<u><u>1,101,688</u></u>
Funds of the charity:			
Restricted		140,598	89,624
Unrestricted income funds			
Unrestricted		<u>1,067,778</u>	<u>1,012,064</u>
Total funds	17	<u><u>1,208,376</u></u>	<u><u>1,101,688</u></u>

The financial statements on pages 9 to 23 were approved by the trustees, and authorised for issue on 07/08/2024 and signed on their behalf by:



Mr Philip Bevan
Chairman and Trustee

The notes on pages 13 to 23 form an integral part of these financial statements.

RCT Domestic Abuse Services Limited

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		106,688	103,115
Adjustments to cash flows from non-cash items			
Depreciation		21,690	24,955
Investment income	5	<u>(15,781)</u>	<u>(6,991)</u>
		112,597	121,079
Working capital adjustments			
(Increase)/decrease in debtors	12	(16,842)	12,234
Increase in creditors	14	<u>2,889</u>	<u>9,837</u>
Net cash flows from operating activities		<u>98,644</u>	<u>143,150</u>
Cash flows from investing activities			
Interest receivable and similar income	5	15,781	6,991
Purchase of tangible fixed assets	11	<u>(10,243)</u>	<u>(27,945)</u>
Net cash flows from investing activities		<u>5,538</u>	<u>(20,954)</u>
Net increase in cash and cash equivalents		104,182	122,196
Cash and cash equivalents at 1 April		<u>766,820</u>	<u>644,624</u>
Cash and cash equivalents at 31 March		<u><u>871,002</u></u>	<u><u>766,820</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 13 to 23 form an integral part of these financial statements.

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Women's Aid RCT, Compton House

First Floor Offices

4 & 5 Victoria Square

Aberdare

CF44 7NT

[Authorised for issue date](#)

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

RCT Domestic Abuse Services Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fittings & equipment	25% on cost
Motor vehicles	25% reducing balance
Freehold property	2% on cost

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	11,550	11,550	6,144
	<u>11,550</u>	<u>11,550</u>	<u>6,144</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Rental income	556,806	-	556,806	478,100
Rhondda Cynon Taff	-	777,154	777,154	773,558
Fframwaith	-	28,994	28,994	25,900
Iris	-	55,784	55,784	59,042
Big Lottery	-	120,302	120,302	121,130
Masonic Charitable Trust	-	22,887	22,887	-
Moondance Foundation	-	-	-	25,000
Welsh Women's Aid	-	-	-	3,243
	<u>556,806</u>	<u>1,005,121</u>	<u>1,561,927</u>	<u>1,485,973</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	15,781	15,781	6,991

6 Other income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Fees and supplies	2,870	2,870	1,400

7 Expenditure on charitable activities

Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Prevention of Domestic Abuse	104,245	110,694	214,939	215,116
Child Work	-	25,388	25,388	8,578
Refuge	186,508	73,600	260,108	256,479
Staff costs	196,064	783,275	979,339	911,831
Allocated support costs	463	5,203	5,666	5,389
	487,280	998,160	1,485,440	1,397,393

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024	2023
	£	£
Operating leases - other assets	20,561	30,589
Audit fees	4,662	4,662
Depreciation of fixed assets	<u>21,691</u>	<u>24,955</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	880,777	830,610
Social security costs	75,055	69,051
Pension costs	<u>23,507</u>	<u>12,170</u>
	<u>979,339</u>	<u>911,831</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Direct support	35	33
Management and administrative	4	3
	<u>39</u>	<u>36</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £122,076 (2023 - £153,840).

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2023	291,300	66,232	17,148	374,680
Additions	-	10,243	-	10,243
At 31 March 2024	<u>291,300</u>	<u>76,475</u>	<u>17,148</u>	<u>384,923</u>
Depreciation				
At 1 April 2023	20,591	45,942	4,481	71,014
Charge for the year	5,826	11,864	4,000	21,690
At 31 March 2024	<u>26,417</u>	<u>57,806</u>	<u>8,481</u>	<u>92,704</u>
Net book value				
At 31 March 2024	<u>264,883</u>	<u>18,669</u>	<u>8,667</u>	<u>292,219</u>
At 31 March 2023	<u>270,709</u>	<u>20,290</u>	<u>12,667</u>	<u>303,666</u>

12 Debtors

	2024 £	2023 £
Prepayments	15,044	8,307
Other debtors	73,937	63,832
	<u>88,981</u>	<u>72,139</u>

13 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>871,002</u>	<u>766,820</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	17,321	16,422
Other creditors	16,750	15,236
Accruals	9,755	9,279
	<u>43,826</u>	<u>40,937</u>

15 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Land and buildings		
Within one year	21,600	-
Between one and five years	64,800	-
After five years	59,400	-
	<u>145,800</u>	<u>-</u>
Other		
Within one year	9,339	9,339
Between one and five years	28,015	28,015
After five years	16,396	25,735
	<u>53,750</u>	<u>63,089</u>

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £23,507 (2023 - £12,170).

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

17 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General Funds	922,064	587,007	(487,280)	(44,013)	977,778
<i>Designated</i>					
Recruitment & Staffing	75,000	-	-	-	75,000
Capital & Equipment	15,000	-	-	-	15,000
	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,000</u>
Total unrestricted funds	<u>1,012,064</u>	<u>587,007</u>	<u>(487,280)</u>	<u>(44,013)</u>	<u>1,067,778</u>
Restricted funds					
Big Lottery	41,129	120,302	(80,824)	-	80,607
Masonic Charitable Trust	-	22,887	(22,887)	-	-
Fframwaith	-	28,994	(28,994)	-	-
IRIS	18,050	55,784	(23,401)	-	50,433
RCT Floating & Refuge Support	-	636,489	(675,941)	39,452	-
RCTCBC Capital Fund	-	8,587	-	(8,587)	-
Safe	20,887	132,078	(166,113)	13,148	-
Safer Rhondda	9,558	-	-	-	9,558
	<u>89,624</u>	<u>1,005,121</u>	<u>(998,160)</u>	<u>44,013</u>	<u>140,598</u>
Total funds	<u>1,101,688</u>	<u>1,592,128</u>	<u>(1,485,440)</u>	<u>-</u>	<u>1,208,376</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted					
<i>General</i>					
General Funds	890,044	527,982	(514,491)	18,529	922,064
<i>Designated</i>					
Recruitment & Staffing	75,000	-	-	-	75,000
Capital & Equipment	15,000	-	-	-	15,000
	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,000</u>
Total unrestricted	<u>980,044</u>	<u>527,982</u>	<u>(514,491)</u>	<u>18,529</u>	<u>1,012,064</u>
Restricted					
Big Lottery	-	100,243	(59,114)	-	41,129
Fframwaith	-	25,900	(25,900)	-	-
IRIS	-	59,042	(40,992)	-	18,050
RCT Floating & Refuge Support	-	639,314	(639,314)	-	-
Safe	-	127,140	(117,582)	-	9,558
Safer Rhondda	-	20,887	-	-	20,887
Welsh Government Capital Grant	18,529	-	-	(18,529)	-
	<u>18,529</u>	<u>972,526</u>	<u>(882,902)</u>	<u>(18,529)</u>	<u>89,624</u>
Total funds	<u>998,573</u>	<u>1,500,508</u>	<u>(1,397,393)</u>	<u>-</u>	<u>1,101,688</u>

The specific purposes for which the funds are to be applied are as follows:

The RCT Floating Support & Refuge Support Funding relates to a grant given by Rhondda Cynon Taff Council for ongoing service costs.

The Fframwaith fund was received as a contribution towards the Outreach Children's Support worker and the STAR Project.

The Safe Project is funding received to support Young People within the wider RCT area.

The Big Lottery Grant was provided for the provision of a Volunteer co-ordinator.

The Trustees have elected to designate a total of £90,000 in relation to recruitment and capital commitments which had been made as at the year end but for which funding had not yet been obtained. Should this not be forthcoming the commitments will be met from unrestricted reserves.

The transfer of £8,587 from the RCTBC Capital restricted fund to general unrestricted funds represents fixed assets acquired for the charities general purposes in accordance with paragraph 2.26 of Charities SORP FRS 102.

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

18 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	292,219	-	-	292,219
Current assets	729,385	90,000	140,598	959,983
Current liabilities	(43,826)	-	-	(43,826)
Total net assets	<u>977,778</u>	<u>90,000</u>	<u>140,598</u>	<u>1,208,376</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	303,666	-	-	303,666
Current assets	659,335	90,000	89,624	838,959
Current liabilities	(40,937)	-	-	(40,937)
Total net assets	<u>922,064</u>	<u>90,000</u>	<u>89,624</u>	<u>1,101,688</u>

RCT Domestic Abuse Services Limited

England & Wales - Charity number 1155423

Accounts

RCT Domestic Abuse Services Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Company registration number: 08356730

Charity registration number: 1155423

**HSJ Audit Limited
Statutory Auditors
Severn House
Hazell Drive
Newport
South Wales
NP10 8FY**

RCT Domestic Abuse Services Limited

Contents

Strategic Report	1
Trustees' Report	2 to 4
Independent Auditors' Report	5 to 7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Statement of Cash Flows	11
Notes to the Financial Statements	12 to 22

RCT Domestic Abuse Services Limited

Strategic Report for the Year Ended 31 March 2023

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2023, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

To minimise risks to the organisation the trustees have established a policy whereby the unrestricted funds not committed and held by the charity should be 6 months running costs. As of 31st March 2023 the unrestricted current net assets were £618,398 (2022: £589,369). Much of the organisations income is grant funding and the charity recognises the need to build reserves should this be reduced, in order to continue services until alternative sources of income are secured.

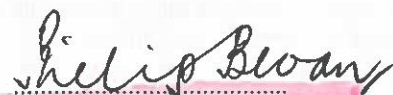
Principal funding sources

The main source of funding the organisation receives is Supported People Revenue Grant from the Welsh Assembly Government, which funds our support to women and children accessing refuge and community services. The organisation also receives grant funding from RCTCBC Social Services towards the SAFE project and children and young people's support services. Other sources of funding also include Big Lottery, Fframwaith and the Moondance Foundation.

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the authority to invest funds as determined by the trustees.

The strategic report was approved by the trustees of the charity on 29 August 2023 and signed on its behalf by:



Mr Philip Bevan
Chairman and Trustee

RCT Domestic Abuse Services Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

Objectives and activities Objects and aims

The Charity's main objectives are to relieve the distress and suffering of all forms of Violence Against Women, Domestic Abuse and Sexual Violence; to relieve any woman, man or child in necessitous circumstances, by the provision of temporary crisis accommodation, services and facilities, to preserve and protect the health of women, men and children in necessitous circumstances and to educate the public in the area of domestic violence and abuse.

In furtherance of this objective RCT Domestic Abuse Services offers a range of services to women, men and their children. To ensure access and support are always available we offer a 24 hour service which includes drop in support during traditional working hours and a telephone service (and staff response where appropriate) outside office hours, enabling beneficiaries to access support, advice and where required, access to our other services.

We manage 4 supported housing projects, which offer emergency safe accommodation to women and their children (refuge). These are staffed by a team of support workers. We also offer a range of Drop In, Outreach and Life Skills Programmes to women, men and children in the community through the SAFE Project and support via The Safer Rhondda Centre, Cynon Safety Centre and Pontypridd Drop In Centre.

The community based centres offer continuation support to women leaving refuge or for women and men in need of support who remain at home. The services are accessed by self-referral or through referrals made by other agencies. Through our Children and Young People RISE project we offer support to children and young people living in refuge and living in the communities of RCT and also provide specialist prevention and early intervention programmes in the community and also in schools and colleges.

We regularly facilitate domestic abuse awareness programmes, confidence building and assertiveness along with a range of life skill programmes that promote the development of independent living skills. Our volunteer befriending programme enables us to extend our activities by complimenting the work undertaken by paid staff. This also enables volunteers to gain training and experience and subsequently develop careers within the Supported Housing and Social Care sectors. We also deliver the IRIS project to provide domestic abuse awareness training to GP's and other health care professionals across the Cwm Taf Region in partnership with Safer Merthyr Tydfil. Since introducing the Cynon Safety Centre and delivery of services at the Oasis Centre, Pontypridd in partnership with RCTCBC IDVA service, we can ensure local services are easily accessible for local people across RCT. We have successfully introduced a second move on from refuge residential property to compliment the existing supported housing projects and provide a wider range of static accommodation for beneficiaries.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits of raising awareness of domestic violence through the provision of information and training. The review also helps us ensure our aims, objectives and activities remained focused on our stated objectives.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities thus ensuring that it continues in its purpose to provide information and support to women, men and children who are affected by domestic violence and abuse.

RCT Domestic Abuse Services Limited

Trustees' Report

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

RCT Domestic Abuse Services (RCT DAS) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st April 2013. RCT DAS is a charity registered with the charity commission. In the event of the organisation winding up its members are required to contribute an amount not exceeding £1.00. Page 2 RCT Domestic Abuse Services Trustees' Report Recruitment and appointment of trustees As set out in the Memorandum and Articles of association at the Annual General Meeting one third of the members of the board of Trustee's will retire from office, those to retire every year should be those who have been longest in office since their last election.

The board of Trustee's has the power to co-opt additional members onto the board, who must retire at the next AGM but may stand for re-election. When considering co-opting Trustee's the board has regard to the requirement for any specialist skills and knowledge needed in relation to this area of work such as Finance, HR, Legal and an understanding of domestic abuse and supported housing. The Trustee Board regularly undertakes skills audits to identify areas of strength, gaps in knowledge and training needs. This enables us to actively recruit Trustees with the skills to fill the gaps.

After a period of not being in receipt of services, service users are encouraged to volunteer with the organisation, which is extended to acting as Trustees. This is to ensure the service users we support are adequately represented on the Trustee Board and can use their experience to assist the charity. Induction and training of trustees New Trustees undergo an orientation to brief them on their legal obligations, the content of the Memorandum and Articles of Association, the functioning of the Trustee Board and decision making processes, the business plan, the functioning and structure of the services, and recent financial performance.

During induction they will meet key employees and other Trustees. Trustees are encouraged to participate in internal and external training events which will further their skills and knowledge in undertaking their role as Trustee. Organisational structure RCT DAS has a Board of Trustees who meet monthly and are responsible for the strategic direction of the organisation and setting policy. The responsibility for the day to day management of the organisation is delegated to the Chief Executive Officer and Senior Management Team.

The CEO is responsible for ensuring the charity delivers the services specified, the day to day running of the multiple projects managed by the organisation, supervision and development of staff and ensuring work undertaken is in line with good practice.. A tier of middle management was introduced following the merger to support and assist the Senior Management team in the management of the organisation. Four Coordinators were appointed to manage individual areas of service delivery and finance.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Margaret Abraham
	Mr Philip Bevan
	Ms Holly Joyce
	Miss Sophie Pincott
	Ms Elin Prys Garrett
	Mrs Kay Lewis (appointed 26 October 2022)

RCT Domestic Abuse Services Limited

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of RCT Domestic Abuse Services Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

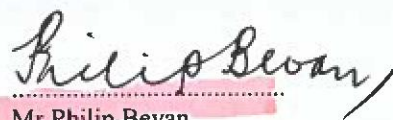
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed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

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

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 29 August 2023 and signed on its behalf by:



Mr Philip Bevan
Chairman and Trustee

RCT Domestic Abuse Services Limited

Independent Auditor's Report to the Members of RCT Domestic Abuse Services Limited

Opinion

We have audited the financial statements of RCT Domestic Abuse Services Limited (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, 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 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 the provisions available for small entities, in the circumstances set out in note to the financial statements, 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 original financial statements were 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.

RCT Domestic Abuse Services Limited

Independent Auditor's Report to the Members of RCT Domestic Abuse Services Limited

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 4), the trustees 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 charity or to cease operations, or have no realistic alternative but to do so.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RCT Domestic Abuse Services Limited

Independent Auditor's Report to the Members of RCT Domestic Abuse Services Limited

Auditor's responsibilities for the audit of the financial statements

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We corroborated our enquiries of management by review of correspondence with HMRC and The Charity Commission and other regulatory bodies.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

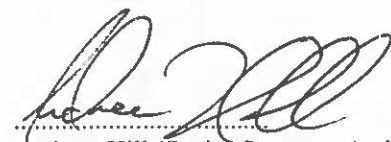
Based on the results of our risk assessment we designed our audit procedures to identify and address material misstatements in relation to fraud.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 auditor's 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Hill (Senior Statutory Auditor)

For and on behalf of HSJ Audit Limited, Statutory Auditor

Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

Date: 29/9/2023

RCT Domestic Abuse Services Limited

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	6,144	-	6,144
Charitable activities	4	513,447	972,526	1,485,973
Investment income	5	6,991	-	6,991
Other income	6	1,400	-	1,400
Total income		<u>527,982</u>	<u>972,526</u>	<u>1,500,508</u>
Expenditure on:				
Charitable activities	7	<u>(514,491)</u>	<u>(882,902)</u>	<u>(1,397,393)</u>
Total expenditure		<u>(514,491)</u>	<u>(882,902)</u>	<u>(1,397,393)</u>
Net income		13,491	89,624	103,115
Transfers between funds		<u>18,529</u>	<u>(18,529)</u>	-
Net movement in funds		32,020	71,095	103,115
Reconciliation of funds				
Total funds brought forward		<u>980,044</u>	<u>18,529</u>	<u>998,573</u>
Total funds carried forward	18	<u>1,012,064</u>	<u>89,624</u>	<u>1,101,688</u>

The notes on pages 12 to 22 form an integral part of these financial statements.

RCT Domestic Abuse Services Limited

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	9,102	-	9,102
Charitable activities	4	473,143	986,131	1,459,274
Investment income	5	361	-	361
Total income		<u>482,606</u>	<u>986,131</u>	<u>1,468,737</u>
Expenditure on:				
Charitable activities	7	<u>(406,214)</u>	<u>(952,426)</u>	<u>(1,358,640)</u>
Total expenditure		<u>(406,214)</u>	<u>(952,426)</u>	<u>(1,358,640)</u>
Net income		76,392	33,705	110,097
Transfers between funds		<u>15,176</u>	<u>(15,176)</u>	<u>-</u>
Net movement in funds		91,568	18,529	110,097
Reconciliation of funds				
Total funds brought forward		<u>888,477</u>	<u>-</u>	<u>888,477</u>
Total funds carried forward	18	<u><u>980,045</u></u>	<u><u>18,529</u></u>	<u><u>998,574</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 18.

The notes on pages 12 to 22 form an integral part of these financial statements.

RCT Domestic Abuse Services Limited

(Registration number: 08356730)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	303,666	300,676
Current assets			
Debtors	13	72,139	84,374
Cash at bank and in hand	14	<u>766,820</u>	<u>644,624</u>
		838,959	728,998
Creditors: Amounts falling due within one year	15	<u>(40,937)</u>	<u>(31,100)</u>
Net current assets		<u>798,022</u>	<u>697,898</u>
Net assets		<u>1,101,688</u>	<u>998,574</u>
Funds of the charity:			
Restricted		89,624	18,529
Unrestricted income funds			
Unrestricted		<u>1,012,064</u>	<u>980,045</u>
Total funds	18	<u>1,101,688</u>	<u>998,574</u>

The financial statements on pages 8 to 22 were approved by the trustees, and authorised for issue on 29 August 2023 and signed on their behalf by:



Mr Philip Bevan
Chairman and Trustee

The notes on pages 12 to 22 form an integral part of these financial statements.

RCT Domestic Abuse Services Limited

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		103,115	110,097
Adjustments to cash flows from non-cash items			
Depreciation		24,955	18,630
Investment income	5	<u>(6,991)</u>	<u>(361)</u>
		121,079	128,366
Working capital adjustments			
Decrease in debtors	13	12,234	5,663
Increase in creditors	15	<u>9,837</u>	<u>24,174</u>
Net cash flows from operating activities		<u>143,150</u>	<u>158,203</u>
Cash flows from investing activities			
Interest receivable and similar income	5	6,991	361
Purchase of tangible fixed assets	12	<u>(27,945)</u>	<u>(15,177)</u>
Net cash flows from investing activities		<u>(20,954)</u>	<u>(14,816)</u>
Net increase in cash and cash equivalents		122,196	143,387
Cash and cash equivalents at 1 April		<u>644,624</u>	<u>501,237</u>
Cash and cash equivalents at 31 March		<u><u>766,820</u></u>	<u><u>644,624</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 12 to 22 form an integral part of these financial statements.

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Women's Aid RCT, Compton House
First Floor Offices
4 & 5 Victoria Square
Aberdare
CF44 7NT

These financial statements were authorised for issue by the trustees on 29 August 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

RCT Domestic Abuse Services Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fittings & equipment	25% on cost
Motor vehicles	25% reducing balance
Freehold property	2% on cost

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	6,144	6,144	9,102
	<u>6,144</u>	<u>6,144</u>	<u>9,102</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Rental income	478,100	-	478,100	413,416
Rhondda Cynon Taff	7,104	766,454	773,558	754,883
Fframwaith	-	25,900	25,900	24,276
Iris	-	59,042	59,042	59,727
Safer Rhondda	-	-	-	20,465
RCT Main Grants	-	-	-	27,286
South Wales Police	-	-	-	12,933
Big Lottery	-	121,130	121,130	93,487
Welsh Government Capital	-	-	-	13,240
Covid-19 Relief	-	-	-	14,561
Moondance Foundation	-	25,000	25,000	25,000
Welsh Women's Aid	3,243	-	3,243	-
	<u>488,447</u>	<u>997,526</u>	<u>1,485,973</u>	<u>1,459,274</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income; Interest receivable on bank deposits	<u>6,991</u>	<u>6,991</u>	<u>361</u>

6 Other income

	Unrestricted funds General £	Total 2023 £
Fees and supplies	<u>1,400</u>	<u>1,400</u>

7 Expenditure on charitable activities

Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Prevention of Domestic Abuse	61,970	153,146	215,116	458,832
Child Work	-	8,578	8,578	-
Refuge	250,395	6,084	256,479	-
Staff costs	202,126	709,705	911,831	893,771
Allocated support costs	8	5,389	5,389	6,037
	<u>514,491</u>	<u>882,902</u>	<u>1,397,393</u>	<u>1,358,640</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

8 Analysis of support costs

Support costs allocated to charitable activities

		Governance costs £	Staff costs £	Total 2023 £	Total 2022 £
	Basis of allocation				
Prevention of Domestic Abuse	A & B	<u>5,389</u>	<u>38,460</u>	<u>43,849</u>	<u>42,372</u>

Basis of allocation

Reference	Method of allocation
A	100% of associated costs
B	25% of key management and admin salaries

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Operating leases - other assets	30,589	47,550
Audit fees	4,662	4,440
Depreciation of fixed assets	<u>24,955</u>	<u>18,630</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	668,968	815,701
Social security costs	209,688	66,555
Pension costs	<u>33,175</u>	<u>11,515</u>
	<u>911,831</u>	<u>893,771</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Direct support	33	34
Management and administrative	3	4
	<u>36</u>	<u>38</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £153,840 (2022 - £145,340).

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2022	291,300	54,287	1,148	346,735
Additions	-	11,945	16,000	27,945
At 31 March 2023	<u>291,300</u>	<u>66,232</u>	<u>17,148</u>	<u>374,680</u>
Depreciation				
At 1 April 2022	14,765	30,146	1,148	46,059
Charge for the year	5,826	15,796	3,333	24,955
At 31 March 2023	<u>20,591</u>	<u>45,942</u>	<u>4,481</u>	<u>71,014</u>
Net book value				
At 31 March 2023	<u>270,709</u>	<u>20,290</u>	<u>12,667</u>	<u>303,666</u>
At 31 March 2022	<u>276,535</u>	<u>24,141</u>	<u>-</u>	<u>300,676</u>

Included within the net book value of land and buildings above is £80,972 (2022 - £82,694) in respect of freehold land and buildings and £189,737 (2022 - £193,841) in respect of leaseholds.

13 Debtors

	2023 £	2022 £
Prepayments	8,307	14,610
Other debtors	63,832	69,764
	<u>72,139</u>	<u>84,374</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

14 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>766,820</u>	<u>644,624</u>

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	16,422	15,392
Other creditors	15,236	5,964
Accruals	<u>9,279</u>	<u>9,744</u>
	<u>40,937</u>	<u>31,100</u>

16 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Land and buildings		
Within one year	-	18,000
Between one and five years	-	54,000
After five years	<u>-</u>	<u>18,000</u>
	<u>-</u>	<u>90,000</u>
Other		
Within one year	9,339	-
Between one and five years	28,015	-
After five years	<u>25,735</u>	<u>-</u>
	<u>63,089</u>	<u>-</u>

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £33,175 (2022 - £11,515).

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

18 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General Funds	890,044	527,982	(514,491)	18,529	922,064
<i>Designated</i>					
Recruitment & Staffing	75,000	-	-	-	75,000
Capital & Equipment	15,000	-	-	-	15,000
	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,000</u>
Total unrestricted funds	<u>980,044</u>	<u>527,982</u>	<u>(514,491)</u>	<u>18,529</u>	<u>1,012,064</u>
Restricted funds					
Big Lottery	-	100,243	(59,114)	-	41,129
Fframwaith	-	25,900	(25,900)	-	-
IRIS	-	59,042	(40,992)	-	18,050
RCT Floating & Refuge Support	-	639,314	(639,314)	-	-
Safe	-	127,140	(117,582)	-	9,558
Safer Rhondda	-	20,887	-	-	20,887
Welsh Government Capital Grant	18,529	-	-	(18,529)	-
	<u>18,529</u>	<u>972,526</u>	<u>(882,902)</u>	<u>(18,529)</u>	<u>89,624</u>
Total funds	<u>998,573</u>	<u>1,500,508</u>	<u>(1,397,393)</u>	<u>-</u>	<u>1,101,688</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General Funds	888,477	482,606	(406,214)	(74,824)	890,045
<i>Designated</i>					
Recruitment & Staffing	-	-	-	75,000	75,000
Capital & equipment	-	-	-	15,000	15,000
	-	-	-	90,000	90,000
Total unrestricted funds	<u>888,477</u>	<u>482,606</u>	<u>(406,214)</u>	<u>15,176</u>	<u>980,045</u>
Restricted					
RCT Floating & Refuge Support	-	754,883	(754,883)	-	-
Fframwaith	-	24,276	(24,276)	-	-
Big Lottery	-	93,487	(93,487)	-	-
Welsh Government Capital Grant	-	13,240	-	-	13,240
Covid Relief Grants	-	14,561	(14,561)	-	-
RCT Main Grants	-	27,286	(27,286)	-	-
Moondance Foundation	-	25,000	(25,000)	-	-
South Wales Police	-	12,933	(12,933)	-	-
Merthyr Tydfil Capital Grants	-	20,465	-	(15,176)	5,289
Total restricted funds	<u>-</u>	<u>986,131</u>	<u>(952,426)</u>	<u>(15,176)</u>	<u>18,529</u>
Total funds	<u>888,477</u>	<u>1,468,737</u>	<u>(1,358,640)</u>	<u>-</u>	<u>998,574</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

The specific purposes for which the funds are to be applied are as follows:

The RCT Floating Support & Refuge Support Funding relates to a grant given by Rhondda Cynon Taff Council for ongoing service costs.

The Fframwaith fund was received as a contribution towards the Outreach Children's Support worker and the STAR Project.

The Big Lottery Grant was provided for the provision of a Volunteer co-ordinator.

The Welsh Government Capital Grant was provided to fund the purchase and renovation of the the charities premises, notably the Safer Rhondda Centre in Tonypanydy.

The Trustees have elected to designate a total of £90,000 in relation to recruitment and capital commitments which had been made as at the year end but for which funding had not yet been obtained. Should this not be forthcoming the commitments will be met from unrestricted reserves.

The transfer of £18,529 from the Welsh government Capital restricted fund to general unrestricted funds represents fixed assets acquired for the charities general purposes in accordance with paragraph 2.26 of Charities SORP FRS 102.

19 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	303,666	-	-	303,666
Current assets	659,335	90,000	89,624	838,959
Current liabilities	(40,937)	-	-	(40,937)
Total net assets	<u>922,064</u>	<u>90,000</u>	<u>89,624</u>	<u>1,101,688</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	300,676	-	-	300,676
Current assets	620,469	90,000	18,529	728,998
Current liabilities	(31,100)	-	-	(31,100)
Total net assets	<u>890,045</u>	<u>90,000</u>	<u>18,529</u>	<u>998,574</u>

RCT Domestic Abuse Services Limited

England & Wales - Charity number 1155423

Accounts

RCT Domestic Abuse Services Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Company registration number: 08356730

Charity registration number: 1155423

HSJ Audit Limited
Statutory Auditors
Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

RCT Domestic Abuse Services Limited

Contents

Strategic Report	1
Trustees' Report	2 to 5
Independent Auditors' Report	6 to 8
Statement of Financial Activities	9 to 10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 to 22

RCT Domestic Abuse Services Limited

Strategic Report for the Year Ended 31 March 2022

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2022, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

To minimise risks to the organisation the trustees have established a policy whereby the unrestricted funds not committed and held by the charity should be 6 months running costs. As of 31st March 2022 the unrestricted current net assets were £589,369 (2021: £584,348). Much of the organisations income is grant funding and the charity recognises the need to build reserves should this be reduced, in order to continue services until alternative sources of income are secured.

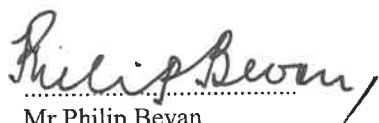
Principal funding sources

The main source of funding the organisation receives is Supported People Revenue Grant from the Welsh Assembly Government, which funds our support to women and children accessing refuge and community services. The organisation also receives grant funding from RCTCBC Social Services towards the SAFE project and children and young people's support services. Other sources of funding also include Big Lottery, Fframwaith and the Moondance Foundation. During the year ended 31 March 2022 the organisation has also been the fortunate recipient of a number of grants in relation to Covid-19 specific support and continuation of services.

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the authority to invest funds as determined by the trustees.

The strategic report was approved by the trustees of the charity on **18/08/22** and signed on its behalf by:



Mr Philip Bevan
Chairman and Trustee

RCT Domestic Abuse Services Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2022.

Objectives and activities Objects and aims

The Charity's main objectives are to relieve the distress and suffering of all forms of Violence Against Women, Domestic Abuse and Sexual Violence; to relieve any woman, man or child in necessitous circumstances, by the provision of temporary crisis accommodation, services and facilities, to preserve and protect the health of women, men and children in necessitous circumstances and to educate the public in the area of domestic violence and abuse.

In furtherance of this objective RCT Domestic Abuse Services offers a range of services to women, men and their children. To ensure access and support are always available we offer a 24 hour service which includes drop in support during traditional working hours and a telephone service (and staff response where appropriate) outside office hours, enabling beneficiaries to access support, advice and where required, access to our other services.

We manage 4 supported housing projects, which offer emergency safe accommodation to women and their children (refuge). These are staffed by a team of support workers. We also offer a range of Drop In, Outreach and Life Skills Programmes to women, men and children in the community through the SAFE Project and support via The Safer Rhondda Centre, Cynon Safety Centre and Pontypridd Drop In Centre.

The community based centres offer continuation support to women leaving refuge or for women and men in need of support who remain at home. The services are accessed by self-referral or through referrals made by other agencies. Through our Children and Young People RISE project we offer support to children and young people living in refuge and living in the communities of RCT and also provide specialist prevention and early intervention programmes in the community and also in schools and colleges.

We regularly facilitate domestic abuse awareness programmes, confidence building and assertiveness along with a range of life skill programmes that promote the development of independent living skills. Our volunteer befriending programme enables us to extend our activities by complimenting the work undertaken by paid staff. This also enables volunteers to gain training and experience and subsequently develop careers within the Supported Housing and Social Care sectors.

We also deliver the IRIS project to provide domestic abuse awareness training to GP's and other health care professionals across the Cwm Taf Region in partnership with Safer Merthyr Tydfil. Since introducing the Cynon Safety Centre and Pontypridd Drop In Centre we can ensure local services are easily accessible for local people across RCT. We have successfully introduced a move on from refuge residential property to compliment the existing supported housing projects and provide a wider range of static accommodation for beneficiaries.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits of raising awareness of domestic violence through the provision of information and training. The review also helps us ensure our aims, objectives and activities remained focused on our stated objectives.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities thus ensuring that it continues in its purpose to provide information and support to women, men and children who are affected by domestic violence and abuse.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

RCT Domestic Abuse Services Limited

Trustees' Report

RCT Domestic Abuse Services (RCT DAS) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st April 2013. RCT DAS is a charity registered with the charity commission. In the event of the organisation winding up its members are required to contribute an amount not exceeding £1.00.

Trustees' Report Recruitment and appointment of trustees

As set out in the Memorandum and Articles of association at the Annual General Meeting one third of the members of the board of Trustee's will retire from office, those to retire every year should be those who have been longest in office since their last election.

The board of Trustee's has the power to co-opt additional members onto the board, who must retire at the next AGM but may stand for re-election. When considering co-opting Trustee's the board has regard to the requirement for any specialist skills and knowledge needed in relation to this area of work such as Finance, HR, Legal and an understanding of domestic abuse and supported housing. The Trustee Board regularly undertakes skills audits to identify areas of strength, gaps in knowledge and training needs. This enables us to actively recruit Trustees with the skills to fill the gaps.

After a period of not being in receipt of services, service users are encouraged to volunteer with the organisation, which is extended to acting as Trustees. This is to ensure the service users we support are adequately represented on the Trustee Board and can use their experience to assist the charity. Induction and training of trustees New Trustees undergo an orientation to brief them on their legal obligations, the content of the Memorandum and Articles of Association, the functioning of the Trustee Board and decision making processes, the business plan, the functioning and structure of the services, and recent financial performance.

During induction they will meet key employees and other Trustees. Trustees are encouraged to participate in internal and external training events which will further their skills and knowledge in undertaking their role as Trustee. Organisational structure RCT DAS has a Board of Trustees who meet monthly and are responsible for the strategic direction of the organisation and setting policy. The responsibility for the day to day management of the organisation is delegated to the Chief Executive Officer and Senior Management Team.

The CEO is responsible for ensuring the charity delivers the services specified, the day to day running of the multiple projects managed by the organisation, supervision and development of staff and ensuring work undertaken is in line with good practice.. A tier of middle management was introduced following the merger to support and assist the Senior Management team in the management of the organisation. Four Coordinators were appointed to manage individual areas of service delivery and finance.

RCT Domestic Abuse Services Limited

Trustees' Report

RCT Domestic Abuse Services Trustees' Report Reference and Administrative Details

Trustees

Mrs Margaret Abraham

Mr Philip Bevan - Chair

Mrs Beverley Channon

Miss Sophie Pincott - Vice Chair

Mrs Elin Prys Garrett

Mrs Patricia Williams

Principal Office: Compton House, 4-5 Victoria Square, Aberdare CF44 7NT

Company Registration Number: 08356730

Charity Registration Number: 1155423

Auditor: HSJ Audit Limited Statutory Auditors Severn House Hazell Drive Newport South Wales NP10 8FY

RCT Domestic Abuse Services Limited

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of RCT Domestic Abuse Services Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

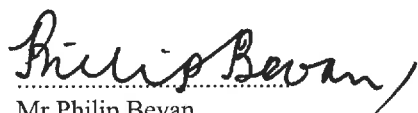
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed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

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

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on^{18/08/22} and signed on its behalf by:



Mr Philip Bevan
Chairman and Trustee

RCT Domestic Abuse Services Limited

Independent Auditor's Report to the Members of RCT Domestic Abuse Services Limited

Opinion

We have audited the financial statements of RCT Domestic Abuse Services Limited (the 'charity') for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its results 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

RCT Domestic Abuse Services Limited

Independent Auditor's Report to the Members of RCT Domestic Abuse Services Limited

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; 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 (set out on page 5), the trustees 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 charity or to cease operations, or have no realistic alternative but to do so.

RCT Domestic Abuse Services Limited

Independent Auditor's Report to the Members of RCT Domestic Abuse Services Limited

Auditor's responsibilities for the audit of the financial statements

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 for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 auditor's 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Andrew Hill (Senior Statutory Auditor)
For and on behalf of HSJ Audit Limited, Statutory Auditor

Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

24/08/22
Date:.....

RCT Domestic Abuse Services Limited

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	9,102	-	9,102
Charitable activities	4	473,143	986,131	1,459,274
Investment income	5	361	-	361
Total income		<u>482,606</u>	<u>986,131</u>	<u>1,468,737</u>
Expenditure on:				
Charitable activities	6	<u>(406,214)</u>	<u>(952,426)</u>	<u>(1,358,640)</u>
Total expenditure		<u>(406,214)</u>	<u>(952,426)</u>	<u>(1,358,640)</u>
Net income		76,392	33,705	110,097
Transfers between funds		<u>15,176</u>	<u>(15,176)</u>	<u>-</u>
Net movement in funds		91,568	18,529	110,097
Reconciliation of funds				
Total funds brought forward		<u>888,477</u>	<u>-</u>	<u>888,477</u>
Total funds carried forward	15	<u><u>980,045</u></u>	<u><u>18,529</u></u>	<u><u>998,574</u></u>

RCT Domestic Abuse Services Limited

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	10,300	-	10,300
Charitable activities	4	396,942	1,241,709	1,638,651
Investment income	5	664	-	664
Total income		<u>407,906</u>	<u>1,241,709</u>	<u>1,649,615</u>
Expenditure on:				
Charitable activities	6	<u>(243,756)</u>	<u>(1,174,634)</u>	<u>(1,418,390)</u>
Total expenditure		<u>(243,756)</u>	<u>(1,174,634)</u>	<u>(1,418,390)</u>
Net income		164,150	67,075	231,225
Transfers between funds		<u>67,075</u>	<u>(67,075)</u>	-
Net movement in funds		231,225	-	231,225
Reconciliation of funds				
Total funds brought forward		<u>657,252</u>	-	<u>657,252</u>
Total funds carried forward	15	<u>888,477</u>	-	<u>888,477</u>

All of the charity's activities derive from continuing operations during the above two periods.

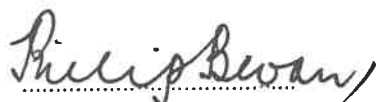
The funds breakdown for 2021 is shown in note 15.

RCT Domestic Abuse Services Limited

(Registration number: 08356730)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	300,676	304,129
Current assets			
Debtors	12	84,374	90,036
Cash at bank and in hand		<u>644,624</u>	<u>501,238</u>
		728,998	591,274
Creditors: Amounts falling due within one year	13	<u>(31,100)</u>	<u>(6,926)</u>
Net current assets		<u>697,898</u>	<u>584,348</u>
Net assets		<u>998,574</u>	<u>888,477</u>
Funds of the charity:			
Restricted funds		18,529	-
Unrestricted income funds			
Unrestricted funds		<u>980,045</u>	<u>888,477</u>
Total funds	15	<u>998,574</u>	<u>888,477</u>

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on 18/08/22 and signed on their behalf by:



Mr Philip Bevan
Chairman and Trustee

RCT Domestic Abuse Services Limited

Statement of Cash Flows for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		110,097	231,225
Adjustments to cash flows from non-cash items			
Depreciation		18,630	14,565
Investment income	5	<u>(361)</u>	<u>(664)</u>
		128,366	245,126
Working capital adjustments			
Decrease in debtors	12	5,662	6,278
Increase/(decrease) in creditors	13	<u>24,174</u>	<u>(5,625)</u>
Net cash flows from operating activities		<u>158,202</u>	<u>245,779</u>
Cash flows from investing activities			
Interest receivable and similar income	5	361	664
Purchase of tangible fixed assets	11	<u>(15,177)</u>	<u>(29,474)</u>
Net cash flows from investing activities		<u>(14,816)</u>	<u>(28,810)</u>
Net increase in cash and cash equivalents		143,386	216,969
Cash and cash equivalents at 1 April		<u>501,238</u>	<u>284,269</u>
Cash and cash equivalents at 31 March		<u><u>644,624</u></u>	<u><u>501,238</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Women's Aid RCT, Compton House

First Floor Offices

4 & 5 Victoria Square

Aberdare

CF44 7NT

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

RCT Domestic Abuse Services Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fittings & equipment	25% on cost
Motor vehicles	25% reducing balance
Freehold property	2% on cost

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Donations and legacies;			
Donations from individuals	9,102	9,102	10,300
	9,102	9,102	10,300

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	General £	£	£	£
Rental Income	413,416	-	413,416	346,710
Rhondda Cynon Taff	-	754,883	754,883	756,630
Children in Need	-	-	-	27,313
Fframwaith Grant	-	24,276	24,276	24,144
Iris	59,727	-	59,727	59,481
Safer Merthyr Grant	-	20,465	20,465	84,147
RCT Main Grants	-	27,286	27,286	-
South Wales Police	-	12,933	12,933	-
Big Lottery Grant	-	93,487	93,487	42,940
Welsh Government Capital grant	-	13,240	13,240	43,985
Covid-19 Relief Grants	-	14,561	14,561	228,301
Moondance Foundation	-	25,000	25,000	25,000
	473,143	986,131	1,459,274	1,638,651

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Investment income

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Interest receivable and similar income; Interest receivable on bank deposits	361	361	664

6 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total 2022	Total 2021
	Note	General £	£	£	£
Women's Aid		379,052	79,780	458,832	517,233
Staff costs		21,125	872,646	893,771	887,609
Allocated support costs	7	6,037	-	6,037	13,548
		<u>406,214</u>	<u>952,426</u>	<u>1,358,640</u>	<u>1,418,390</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

7 Analysis of support costs

Support costs allocated to charitable activities

	Basis of allocation	Governance costs £	Staff costs £	Total 2022 £
Women's Aid	A & B	<u>6,037</u>	<u>36,335</u>	<u>42,372</u>

Basis of allocation

Reference	Method of allocation
A	100% of associated costs
B	25% of key management and admin salaries

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Operating leases - other assets	47,550	45,199
Audit fees	4,440	4,177
Depreciation of fixed assets	<u>18,630</u>	<u>15,054</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	815,701	812,525
Social security costs	66,555	63,486
Pension costs	<u>11,515</u>	<u>11,598</u>
	<u>893,771</u>	<u>887,609</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Direct support	34	35
Management and administrative	4	4
	<u>38</u>	<u>39</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £145,340 (2021 - £145,187).

11 Tangible fixed assets

	Land and buildings £	Motor vehicles £	Computer equipment £	Total £
Cost				
At 1 April 2021	291,300	1,148	39,110	331,558
Additions	<u>-</u>	<u>-</u>	<u>15,177</u>	<u>15,177</u>
At 31 March 2022	<u>291,300</u>	<u>1,148</u>	<u>54,287</u>	<u>346,735</u>
Depreciation				
At 1 April 2021	8,939	1,148	17,342	27,429
Charge for the year	<u>5,826</u>	<u>-</u>	<u>12,804</u>	<u>18,630</u>
At 31 March 2022	<u>14,765</u>	<u>1,148</u>	<u>30,146</u>	<u>46,059</u>
Net book value				
At 31 March 2022	<u>276,535</u>	<u>-</u>	<u>24,141</u>	<u>300,676</u>
At 31 March 2021	<u>282,361</u>	<u>-</u>	<u>21,768</u>	<u>304,129</u>

Included within the net book value of land and buildings above is £82,694 (2021 - £84,417) in respect of freehold land and buildings and £193,841 (2021 - £197,944) in respect of leaseholds.

12 Debtors

	2022 £	2021 £
Trade debtors	69,765	82,854
Prepayments	<u>14,609</u>	<u>7,182</u>
	<u>84,374</u>	<u>90,036</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	15,392	-
Other creditors	5,964	2,991
Accruals	9,744	3,935
	<u>31,100</u>	<u>6,926</u>

14 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Land and buildings		
Within one year	18,000	18,000
Between one and five years	54,000	54,000
After five years	18,000	36,000
	<u>90,000</u>	<u>108,000</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General Funds	888,477	482,606	(406,214)	(74,824)	890,045
<i>Designated</i>					
Recruitment & Staffing	-	-	-	75,000	75,000
Capital & equipment	-	-	-	15,000	15,000
	-	-	-	90,000	90,000
Total Unrestricted funds	<u>888,477</u>	<u>482,606</u>	<u>(406,214)</u>	<u>15,176</u>	<u>980,045</u>
Restricted funds					
RCT Floating & Refuge Support	-	754,883	(754,883)	-	-
Fframwaith	-	24,276	(24,276)	-	-
Big Lottery	-	93,487	(93,487)	-	-
Welsh Government Capital Grant	-	13,240	-	-	13,240
Covid Relief Grants	-	14,561	(14,561)	-	-
RCT Main Grants	-	27,286	(27,286)	-	-
Moondance Foundation	-	25,000	(25,000)	-	-
South Wales Police	-	12,933	(12,933)	-	-
Merthyr Tydfil Capital Grants	-	20,465	-	(15,176)	5,289
Total restricted funds	<u>-</u>	<u>986,131</u>	<u>(952,426)</u>	<u>(15,176)</u>	<u>18,529</u>
Total funds	<u>888,477</u>	<u>1,468,737</u>	<u>(1,358,640)</u>	<u>-</u>	<u>998,574</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
General Funds	657,252	407,906	(243,756)	67,075	888,477
Restricted funds					
RCT Floating & Refuge Support	-	709,149	(709,149)	-	-
Fframwaith	-	24,144	(24,144)	-	-
Safer Rhondda	-	84,147	(84,147)	-	-
RCTCBC - Capital fund	-	23,090	-	(23,090)	-
Children in Need	-	27,313	(27,313)	-	-
Big Lottery	-	42,940	(42,940)	-	-
Welsh Government Capital Grant	-	43,985	-	(43,985)	-
Covid Relief Grants	-	228,301	(228,301)	-	-
RCT Main Grants	-	24,391	(24,391)	-	-
St Martin's in the Field	-	9,249	(9,249)	-	-
Moondance Foundation	-	25,000	(25,000)	-	-
Total restricted funds	-	1,241,709	(1,174,634)	(67,075)	-
Total funds	<u>657,252</u>	<u>1,649,615</u>	<u>(1,418,390)</u>	<u>-</u>	<u>888,477</u>

RCT Domestic Abuse Services Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

The specific purposes for which the funds are to be applied are as follows:

The RCT Floating Support & Refuge Support Funding relates to a grant given by Rhondda Cynon Taff Council for ongoing service costs.

The Fframwaith fund was received as a contribution towards the Outreach Children's Support worker and the STAR Project.

The Big Lottery Grant was provided for the provision of a Volunteer co-ordinator.

The Welsh Government Capital Grant was provided to fund the purchase and renovation of the the charities premises, notably the Safer Rhondda Centre in Tonypany.

The Church Fund and CAF grants were provided in the year to finance new equipment purchases required for the charities premises.

The Covid-19 restricted fund represents grants received specifically for support and continuation of services during the pandemic. This includes funds received from RCT, the Regional Police & Crime Commissioner, BBC Children in Need, Comic Relief, Welsh Government and Welsh Women's Aid.

The transfer of £15,176 from the Merthy Tydfil Capital restricted fund to general unrestricted funds represents fixed assets acquired for the charities general purposes in accordance with paragraph 2.26 of Charities SORP FRS 102.

The Trustees have elected to designate a total of £90,000 in relation to recruitment and capital commitments which had been made as at the year end but for which funding had not yet been obtained. Should this not be forthcoming the commitments will be met from unrestricted reserves.

16 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General £	Designated £	£	£
Tangible fixed assets	300,676	-	-	300,676
Current assets	620,469	90,000	18,529	728,998
Current liabilities	(31,100)	-	-	(31,100)
Total net assets	<u>890,045</u>	<u>90,000</u>	<u>18,529</u>	<u>998,574</u>

17 Analysis of net funds

	At 1 April 2021 £	Cash flow £	At 31 March 2022 £
Cash at bank and in hand	501,238	143,386	644,624
Net debt	<u>501,238</u>	<u>143,386</u>	<u>644,624</u>

WOMEN'S AID IN RHONDDA CYNON TAF
Company Number: 0835673

HSJ Audit Limited
Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the charitable company's financial statements for the year ended 31 March 2022. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Companies Act 2006 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 2 All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
- 3 All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 4 The financial statements are free of material misstatements, including omissions.
- 5 The effects of uncorrected misstatements are immaterial both individually and in total.

Internal control and fraud

- 6 We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
- 7 We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
- 8 We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

Assets and liabilities

- 9 The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
- 10 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 11 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 12 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Legal claims

- 13 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

- 14 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

- 15 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 16 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 17 We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 18 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Restricted grants and donations are as shown in the financial statements:

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

Each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully



Signed on behalf of the board of trustees

Date: 18 August 2022

RCT Domestic Abuse Services Limited

England & Wales - Charity number 1155423

Accounts

Women's Aid in Rhondda Cynon Taf

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Company registration number: 08356730

Charity registration number: 1155423

HSJ Audit Limited
Statutory Auditors
Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

Women's Aid in Rhondda Cynon Taf

Contents

Strategic Report	1
Trustees' Report	2 to 5
Independent Auditors' Report	6 to 8
Statement of Financial Activities	9 to 10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 to 22

Women's Aid in Rhondda Cynon Taf

Strategic Report for the Year Ended 31 March 2021

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2021, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

To minimise risks to the organisation the trustees have established a policy whereby the unrestricted funds not committed and held by the charity should be 6 months running costs. As of 31st March 2021 the unrestricted current net assets were £584,348 (2020: £368,032). Much of the organisations income is grant funding and the charity recognises the need to build reserves should this be reduced, in order to continue services until alternative sources of income are secured.

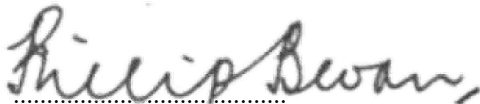
Principal funding sources

The main source of funding the organisation receives is Supported People Revenue Grant from the Welsh Assembly Government, which funds our support to women and children accessing refuge and community services. The organisation also receives grant funding from RCTCBC Social Services towards the SAFE project and children and young people's support services. Other sources of funding also include Big Lottery, Children in Need, Fframwaith and the Moondance Foundation. During the year ended 31 March 2021 the organisation has also been the fortunate recipient of a number of grants in relation to Covid-19 specific support and continuation of services.

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the authority to invest funds as determined by the trustees.

The strategic report was approved by the trustees of the charity on 26 October 2021 and signed on its behalf by:



Mr Philip Bevan
Chairman and Trustee

Women's Aid in Rhondda Cynon Taf

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2021.

Objectives and activities Objects and aims

The Charity's main objectives are to relieve the distress and suffering of all forms of Violence Against Women, Domestic Abuse and Sexual Violence; to relieve any woman, man or child in necessitous circumstances, by the provision of temporary crisis accommodation, services and facilities, to preserve and protect the health of women, men and children in necessitous circumstances and to educate the public in the area of domestic violence and abuse.

In furtherance of this objective Women's Aid RCT offers a range of services to women, men, children and young people. To ensure access and support are always available we offer a 24 hour service which includes drop in support during traditional working hours and a telephone service (and staff response where appropriate) outside office hours, enabling beneficiaries to access support, advice and where required, access to our other services.

We manage 4 supported housing projects, which offer emergency safe accommodation to women and their children (refuge). These are staffed by a team of support workers. We also offer a range of Drop In, Outreach and Life Skills Programmes to women, men and children in the community through the SAFE Project and support via The Safer Rhondda Centre, Cynon Safety Centre and Pontypridd Drop In Centre.

The community based centres offer continuation support to women leaving refuge or for women and men in need of support who remain at home. The services are accessed by self-referral or through referrals made by other agencies. Through our Children and Young People RISE project we offer support to children accessing any of our services and provide specialist prevention and early intervention programmes.

We regularly facilitate domestic abuse awareness programmes, confidence building and assertiveness along with a range of life skill programmes that promote the development of independent living skills. Our volunteer programme enables us to extend our activities by complimenting the work undertaken by paid staff. This also enables women to gain training and experience and subsequently develop careers within the Supported Housing and Social Care sectors. We also deliver the IRIS project to provide domestic abuse awareness training to GP's and other health care professionals across the Cwm Taf Region in partnership with Safer Merthyr Tydfil. The opening of the Cynon Safety Centre and Pontypridd Drop In Centre have been implemented during the financial year to ensure local services are easily accessible for local people across RCT. We have successfully introduced a move on from refuge residential property to compliment the existing supported housing projects and provide a wider range of static accommodation for beneficiaries.

The last 12 months have presented considerable challenges as a result of the Covid-19 Pandemic. The impact of local and national lockdowns have seen a considerable increase in domestic abuse incidents which led to the implementation of an additional 4 units of refuge accommodation in RCT.

This project was funded via Welsh Government and fully supported by the RCTCBC domestic abuse commissioner. The board wishes to express our thanks to the refuge team who have continued to provide a frontline support service to women and children accessing refuge accommodation during the pandemic along with our community based staff who have continued to provide telephone support and restricted support services from our 3 community based sites throughout. The efforts demonstrated by staff across all sites and services is testament to the commitment and dedication to provide support and safety to victims of domestic abuse.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits of raising awareness of domestic violence through the provision of information and training. The review also helps us ensure our aims, objectives and activities remained focused on our stated objectives.

Women's Aid in Rhondda Cynon Taf

Trustees' Report

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities thus ensuring that it continues in its purpose to provide information and support to women, men and children who are affected by domestic violence and abuse.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Women's Aid - RCT (WA-RCT) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st April 2013. WA-RCT is a charity registered with the charity commission. In the event of the organisation winding up its members are required to contribute an amount not exceeding £1.00. Page 2 Women's Aid in Rhondda Cynon Taf Trustees' Report Recruitment and appointment of trustees As set out in the Memorandum and Articles of association at the Annual General Meeting one third of the members of the board of Trustee's will retire from office, those to retire every year should be those who have been longest in office since their last election.

The board of Trustee's has the power to co-opt additional members onto the board, who must retire at the next AGM but may stand for re-election. When considering co-opting Trustee's the board has regard to the requirement for any specialist skills and knowledge needed in relation to this area of work such as Finance, HR, Legal and an understanding of domestic abuse and supported housing. The Trustee Board regularly undertakes skills audits to identify areas of strength, gaps in knowledge and training needs. This enables us to actively recruit Trustees with the skills to fill the gaps.

After a period of not being in receipt of services, service users are encouraged to volunteer with the organisation, which is extended to acting as Trustees.

This is to ensure the service users we support are adequately represented on the Trustee Board and can use their experience to assist the charity. Induction and training of trustees New Trustees undergo an orientation to brief them on their legal obligations, the content of the Memorandum and Articles of Association, the functioning of the Trustee Board and decision making processes, the business plan, the functioning and structure of the services, and recent financial performance.

During induction they will meet key employees and other Trustees. Trustees are encouraged to participate in internal and external training events which will further their skills and knowledge in undertaking their role as Trustee. Organisational structure WA-RCT has a Board of Trustees who meet monthly and are responsible for the strategic direction of the organisation and setting policy. The responsibility for the day to day management of the organisation is delegated to the Chief Executive Officer and Senior Management Team.

The CEO is responsible for ensuring the charity delivers the services specified, the day to day running of the multiple projects managed by the organisation, supervision and development of staff and ensuring work undertaken is in line with good practice.. A tier of middle management was introduced following the merger to support and assist the Senior Management team in the management of the organisation. Four Coordinators were appointed to manage individual areas of service delivery and finance.

Women's Aid in Rhondda Cynon Taf

Trustees' Report

Reference and Administrative Details

Trustees

Mrs Margaret Abraham

Mr Philip Bevan - Chair

Mrs Beverley Channon

Miss Sophie Pincott - Vice Chair

Mrs Elin Prys Garrett

Mrs Patricia Williams

Principal Office: Compton House, 4-5 Victoria Square, Aberdare CF44 7NT

Company Registration Number 08356730

Charity Registration Number 1155423

Auditor HSJ Audit Limited Statutory Auditors Severn House Hazell Drive Newport South Wales NP10 8FY

The trustees (who are also the directors of Women's Aid in Rhondda Cynon Taf for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to: • select suitable accounting policies and 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 charitable company will continue in business.

Future Plans

The increase in demand for services as a direct result of the pandemic has required the board and senior management team to review operational working practice to ensure interventions to reduce risk and increase safety are maintained whilst ensuring the needs of individuals are met. Considerable investment has been made in providing effective remote working and implementation of a range of online group programmes with further investment of upgrading our IT server and financial systems proposed for the new financial year. Initial plans to develop a joint working partnership with RCTCBC domestic abuse services are ongoing. The plans aim to introduce a holistic approach to accessing support in RCT with an emphasis on shared facilities and resources with a centralised operational management structure and client management system. Additional financial investment provided by RCTCBC through Covid grants secured during 2020-21 will be utilised for the purpose of developing systems, practice and facilities to ensure the successful integration of services in 2021-22.

Women's Aid in Rhondda Cynon Taf

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Women's Aid in Rhondda Cynon Taf for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

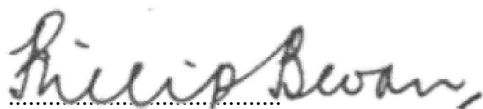
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed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

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

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 26 October 2021 and signed on its behalf by:



Mr Philip Bevan
Chairman and Trustee

Women's Aid in Rhondda Cynon Taf

Independent Auditor's Report to the Members of Women's Aid in Rhondda Cynon Taf

Opinion

We have audited the financial statements of Women's Aid in Rhondda Cynon Taf (the 'charity') for the year ended 31 March 2021, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its results 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Women's Aid in Rhondda Cynon Taf

Independent Auditor's Report to the Members of Women's Aid in Rhondda Cynon Taf

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; 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 (set out on page 5), the trustees 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 charity or to cease operations, or have no realistic alternative but to do so.

Women's Aid in Rhondda Cynon Taf

Independent Auditor's Report to the Members of Women's Aid in Rhondda Cynon Taf

Auditor's responsibilities for the audit of the financial statements

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 for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 auditor's 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Andrew Hill (Senior Statutory Auditor)
For and on behalf of HSJ Audit Limited, Statutory Auditor

Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

10 November 2021

Women's Aid in Rhondda Cynon Taf

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	10,300	-	10,300
Charitable activities	4	396,942	1,241,709	1,638,651
Investment income	5	664	-	664
Total income		<u>407,906</u>	<u>1,241,709</u>	<u>1,649,615</u>
Expenditure on:				
Charitable activities	6	<u>(243,756)</u>	<u>(1,174,634)</u>	<u>(1,418,390)</u>
Total expenditure		<u>(243,756)</u>	<u>(1,174,634)</u>	<u>(1,418,390)</u>
Net income		164,150	67,075	231,225
Transfers between funds		<u>67,075</u>	<u>(67,075)</u>	<u>-</u>
Net movement in funds		231,225	-	231,225
Reconciliation of funds				
Total funds brought forward		<u>657,252</u>	<u>-</u>	<u>657,252</u>
Total funds carried forward	14	<u><u>888,477</u></u>	<u><u>-</u></u>	<u><u>888,477</u></u>

Women's Aid in Rhondda Cynon Taf

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	4,315	-	4,315
Charitable activities	4	406,508	969,984	1,376,492
Investment income	5	<u>1,331</u>	<u>-</u>	<u>1,331</u>
Total income		<u>412,154</u>	<u>969,984</u>	<u>1,382,138</u>
Expenditure on:				
Charitable activities	6	<u>(411,765)</u>	<u>(860,518)</u>	<u>(1,272,283)</u>
Total expenditure		<u>(411,765)</u>	<u>(860,518)</u>	<u>(1,272,283)</u>
Net income		389	109,466	109,855
Transfers between funds		<u>312,443</u>	<u>(312,443)</u>	<u>-</u>
Net movement in funds		312,832	(202,977)	109,855
Reconciliation of funds				
Total funds brought forward		<u>344,420</u>	<u>202,977</u>	<u>547,397</u>
Total funds carried forward	14	<u><u>657,252</u></u>	<u><u>-</u></u>	<u><u>657,252</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 14.

Women's Aid in Rhondda Cynon Taf

(Registration number: 08356730)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	304,129	289,220
Current assets			
Debtors	11	90,036	96,314
Cash at bank and in hand		<u>501,238</u>	<u>284,269</u>
		591,274	380,583
Creditors: Amounts falling due within one year	12	<u>(6,926)</u>	<u>(12,551)</u>
Net current assets		<u>584,348</u>	<u>368,032</u>
Net assets		<u><u>888,477</u></u>	<u><u>657,252</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>888,477</u>	<u>657,252</u>
Total funds	14	<u><u>888,477</u></u>	<u><u>657,252</u></u>

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on 26 October 2021 and signed on their behalf by:



Mr Philip Bevan
Chairman and Trustee

Women's Aid in Rhondda Cynon Taf

Statement of Cash Flows for the Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income		231,225	109,855
Adjustments to cash flows from non-cash items			
Depreciation		14,565	9,690
Investment income	5	<u>(664)</u>	<u>(1,331)</u>
		245,126	118,214
Working capital adjustments			
Decrease/(increase) in debtors	11	6,278	(8,082)
(Decrease)/increase in creditors	12	(5,625)	2,795
Decrease in deferred income		<u>-</u>	<u>(18,172)</u>
Net cash flows from operating activities		<u>245,779</u>	<u>94,755</u>
Cash flows from investing activities			
Interest receivable and similar income	5	664	1,331
Purchase of tangible fixed assets	10	(29,474)	(132,310)
Sale of tangible fixed assets		<u>-</u>	<u>1</u>
Net cash flows from investing activities		<u>(28,810)</u>	<u>(130,978)</u>
Net increase/(decrease) in cash and cash equivalents		216,969	(36,223)
Cash and cash equivalents at 1 April		<u>284,269</u>	<u>320,492</u>
Cash and cash equivalents at 31 March		<u><u>501,238</u></u>	<u><u>284,269</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Women's Aid in Rhondda Cynon Taf

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by share capital, incorporated in .

The address of its registered office is:

Women's Aid RCT, Compton House

First Floor Offices

4 & 5 Victoria Square

Aberdare

CF44 7NT

These financial statements were authorised for issue by the trustees on 26 October 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Women's Aid in Rhondda Cynon Taf meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Women's Aid in Rhondda Cynon Taf

Notes to the Financial Statements for the Year Ended 31 March 2021

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fittings & equipment	25% on cost
Motor vehicles	25% reducing balance
Freehold property	2% on cost

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Women's Aid in Rhondda Cynon Taf

Notes to the Financial Statements for the Year Ended 31 March 2021

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations from individuals	10,300	10,300	4,315
	10,300	10,300	4,315

4 Income from charitable activities

	Unrestricted funds			
	General £	Restricted funds £	Total 2021 £	Total 2020 £
Rental Income	346,710	-	346,710	356,085
Rhondda Cynon Taff	-	756,630	756,630	672,805
Children in Need	-	27,313	27,313	37,313
Fframwaith Grant	-	24,144	24,144	24,144
Other Grants and Staff Secondment Income	50,232	9,249	59,481	50,423
Safer Merthyr Grant	-	84,147	84,147	85,951
Community Foundation in Wales	-	-	-	6,600
TEDS	-	-	-	50,000
Big Lottery Grant	-	42,940	42,940	41,500
Welsh Government Capital grant	-	43,985	43,985	51,671
Covid-19 Relief Grants	-	228,301	228,301	-
Moondance Foundation	-	25,000	25,000	-
	396,942	1,241,709	1,638,651	1,376,492

Women's Aid in Rhondda Cynon Taf

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Investment income

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	664	664	1,331

6 Expenditure on charitable activities

	Unrestricted funds			
	General £	Restricted funds £	Total 2021 £	Total 2020 £
Note				
Women's Aid	163,132	354,101	517,233	418,553
Staff costs	67,076	820,533	887,609	834,406
Allocated support costs	13,548	-	13,548	19,324
	<u>243,756</u>	<u>1,174,634</u>	<u>1,418,390</u>	<u>1,272,283</u>

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Operating leases - plant and machinery	-	2,744
Operating leases - other assets	45,199	36,022
Audit fees	4,177	4,080
Depreciation of fixed assets	<u>15,054</u>	<u>9,691</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Women's Aid in Rhondda Cynon Taf

Notes to the Financial Statements for the Year Ended 31 March 2021

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	812,525	762,853
Social security costs	63,485	61,164
Pension costs	11,599	10,389
	<u>887,609</u>	<u>834,406</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Direct support	35	35
Management and administrative	4	4
	<u>39</u>	<u>39</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £145,187 (2020 - £140,544).

Women's Aid in Rhondda Cynon Taf

Notes to the Financial Statements for the Year Ended 31 March 2021

10 Tangible fixed assets

	Land and buildings £	Motor vehicles £	Computer equipment £	Total £
Cost				
At 1 April 2020	266,300	1,148	34,636	302,084
Additions	<u>25,000</u>	<u>-</u>	<u>4,474</u>	<u>29,474</u>
At 31 March 2021	<u>291,300</u>	<u>1,148</u>	<u>39,110</u>	<u>331,558</u>
Depreciation				
At 1 April 2020	3,321	1,148	8,395	12,864
Charge for the year	<u>5,618</u>	<u>-</u>	<u>8,947</u>	<u>14,565</u>
At 31 March 2021	<u>8,939</u>	<u>1,148</u>	<u>17,342</u>	<u>27,429</u>
Net book value				
At 31 March 2021	<u>282,361</u>	<u>-</u>	<u>21,768</u>	<u>304,129</u>
At 31 March 2020	<u>262,979</u>	<u>-</u>	<u>26,241</u>	<u>289,220</u>

Included within the net book value of land and buildings above is £257,500 (2020 - £Nil) in respect of freehold land and buildings and £8,800 (2020 - £262,979) in respect of leaseholds.

11 Debtors

	2021 £	2020 £
Trade debtors	82,854	86,315
Prepayments	<u>7,182</u>	<u>9,999</u>
	<u>90,036</u>	<u>96,314</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	2,991	2,992
Accruals	<u>3,935</u>	<u>9,559</u>
	<u>6,926</u>	<u>12,551</u>

Women's Aid in Rhondda Cynon Taf

Notes to the Financial Statements for the Year Ended 31 March 2021

13 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Land and buildings		
Within one year	18,000	18,000
Between one and five years	54,000	54,000
After five years	36,000	54,000
	<u>108,000</u>	<u>126,000</u>

14 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
General Funds	657,252	407,906	(243,756)	67,075	888,477
Restricted funds					
RCT Floating & Refuge Support	-	709,149	(709,149)	-	-
Fframwaith	-	24,144	(24,144)	-	-
Safer Rhondda	-	84,147	(84,147)	-	-
RCTCBC - Capital fund	-	23,090	-	(23,090)	-
Children in Need	-	27,313	(27,313)	-	-
Big Lottery	-	42,940	(42,940)	-	-
Welsh Government Capital Grant	-	43,985	-	(43,985)	-
Covid Relief Grants	-	228,301	(228,301)	-	-
RCT Main Grants	-	24,391	(24,391)	-	-
St Martin's in the Field	-	9,249	(9,249)	-	-
Moondance Foundation	-	25,000	(25,000)	-	-
Total restricted funds	<u>-</u>	<u>1,241,709</u>	<u>(1,174,634)</u>	<u>(67,075)</u>	<u>-</u>
Total funds	<u>657,252</u>	<u>1,649,615</u>	<u>(1,418,390)</u>	<u>-</u>	<u>888,477</u>

Women's Aid in Rhondda Cynon Taf

Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
General Funds	344,419	412,154	(411,764)	312,443	657,252
Restricted funds					
RCT Floating & Refuge Support	36,927	665,010	(665,010)	(36,927)	-
Fframwaith	-	24,144	(24,144)	-	-
Community Foundation in Wales	-	6,600	(6,600)	-	-
Safer Rhondda	-	85,951	(85,951)	-	-
RCTCBC - Capital fund	-	7,795	-	(7,795)	-
Children in Need	-	37,313	(37,313)	-	-
Big Lottery	-	41,500	(41,500)	-	-
Welsh Government Capital Grant	166,050	49,209	-	(215,259)	-
TEDS	-	50,000	-	(50,000)	-
CAF Capital Grant	-	2,462	-	(2,462)	-
Total restricted funds	<u>202,977</u>	<u>969,984</u>	<u>(860,518)</u>	<u>(312,443)</u>	<u>-</u>
Total funds	<u><u>547,396</u></u>	<u><u>1,382,138</u></u>	<u><u>(1,272,282)</u></u>	<u><u>-</u></u>	<u><u>657,252</u></u>

Women's Aid in Rhondda Cynon Taf

Notes to the Financial Statements for the Year Ended 31 March 2021

The specific purposes for which the funds are to be applied are as follows:

The RCT Floating Support & Refuge Support Funding relates to a grant given by Rhondda Cynon Taff Council for ongoing service costs.

The Fframwaith fund was received as a contribution towards the Outreach Children's Support worker and the STAR Project.

The Safer Rhondda funds have been provided to assist in the provision of training support and referral programmes.

The Children in Need project will fund an outreach service for children and young people affected by domestic abuse.

The Big Lottery Grant was provided for the provision of a Volunteer co-ordinator.

The Welsh Government Capital Grant was provided to fund the purchase and renovation of the the charities premises, notably the Safer Rhondda Centre in Tonypany.

The TEDS donation was provided to support in the acquisition of a new refuge during the year.

The Church Fund and CAF grants were provided in the year to finance new equipment purchases required for the charities premises.

The Covid-19 restricted fund represents grants received specifically for support and continuation of services during the pandemic. This includes funds received from RCT, the Regional Police & Crime Commissioner, BBC Children in Need, Comic Relief, Welsh Government and Welsh Women's Aid.

The transfer of £67,075 from the Welsh Government Capital and RCT Capital restricted funds to general unrestricted funds represents fixed assets acquired for the charities general purposes in accordance with paragraph 2.26 of Charities SORP FRS 102.

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	304,129	304,129
Current assets	591,274	591,274
Current liabilities	(6,926)	(6,926)
Total net assets	<u>888,477</u>	<u>888,477</u>

Women's Aid in Rhondda Cynon Taf

Notes to the Financial Statements for the Year Ended 31 March 2021

16 Analysis of net funds

	At 1 April 2020 £	Cash flow £	At 31 March 2021 £
Cash at bank and in hand	284,269	216,969	501,238
Net debt	<u>284,269</u>	<u>216,969</u>	<u>501,238</u>