

# 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**

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## **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.

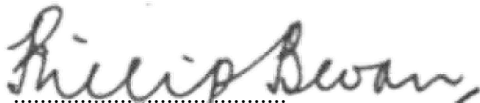
##### ***Principal funding sources***

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:

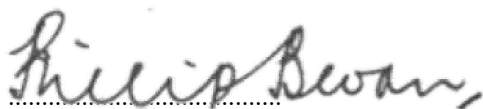
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed 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**

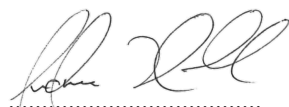
### **Independent Auditor's Report to the Members of Women's Aid in Rhondda Cynon Taf**

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

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

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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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	Total 2021	Total 2020
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	664	664	1,331

#### 6 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
Note	General £	£	£	£
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 £
<b>Staff costs during the year were:</b>		
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 £
<b>Cost</b>				
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>
<b>Depreciation</b>				
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>
<b>Net book value</b>				
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 £
<b>Land and buildings</b>		
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 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	657,252	407,906	(243,756)	67,075	888,477
<b>Restricted funds</b>					
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)	-	-
<b>Total restricted funds</b>	<u>-</u>	<u>1,241,709</u>	<u>(1,174,634)</u>	<u>(67,075)</u>	<u>-</u>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	344,419	412,154	(411,764)	312,443	657,252
<b>Restricted funds</b>					
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)	-
<b>Total restricted funds</b>	<u>202,977</u>	<u>969,984</u>	<u>(860,518)</u>	<u>(312,443)</u>	<u>-</u>
<b>Total funds</b>	<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**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
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**

	<b>At 1 April 2020 £</b>	<b>Cash flow £</b>	<b>At 31 March 2021 £</b>
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>