

COMPANY REGISTRATION NUMBER: 07483469  
CHARITY REGISTRATION NUMBER: 1140962

**Welsh Women's Aid**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2024**

**WALTER HUNTER & CO LIMITED**  
Chartered accountants & statutory auditor  
24 Bridge Street  
Newport  
South Wales  
NP20 4SF

**Welsh Women's Aid**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2024**

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# Welsh Women's Aid

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

#### Reference and administrative details

Registered charity name	Welsh Women's Aid
Charity registration number	1140962
Company registration number	07483469
Principal office and registered office	Pendragon House Caxton Place Cardiff CF23 8XE

#### The trustees

K Palmer - Chair	
H Kell - Deputy Chair/ Treasurer	
R Christmas	
N Danson	
V M Friis	
T Sadler-McGrath	
J McCarthy	(Appointed 16 May 2023)
S Sarjeant	(Appointed 9 June 2023)
K-L Doyle	(Appointed 26 June 2023)
M Pooley	(Appointed 26 June 2023)
A Rodrigues	(Retired 6 June 2023)
W Mbugua- Ngotho	(Served from 26 June 2023 to 1 October 2023)

<b>Auditor</b>	Jonathan Rhodes BSc BFP FCA Walter Hunter & Co Limited Chartered accountants & statutory auditor 24 Bridge Street Newport South Wales NP20 4SF
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<b>Bankers</b>	Unity Trust Bank Plc Nine Brindleyplace Birmingham B1 2HB
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# **Welsh Women's Aid**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2024**

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

###### Governing document

Welsh Women's Aid is governed by a Memorandum and Articles of Association and was incorporated in January 2011. Welsh Women's Aid was registered as a charity in March 2011.

As a registered charity and a Company Limited by Guarantee, Welsh Women's Aid is required to report annually to both the Charity Commission and Companies House. In the event of the organisation winding up, its members are required to contribute an amount not exceeding £1. Welsh Women's Aid's current governing document was updated in December 2013.

###### Recruitment and Appointment of Trustees

The Directors of the company are also the charity trustees.

All Trustees are recruited in line with Welsh Women's Aid Trustee Recruitment and Selection Policy and procedural framework. The Board is able to decide how many vacancies there are subject to the maximum of twelve persons and minimum of three persons. At least four Trustees should be recruited from Welsh Women's Aid membership of specialist services.

All Trustees are appointed for the skills and experience that they bring and their ability to assist Welsh Women's Aid in meeting its charitable objects. Candidates for all Trustee positions are interviewed, references are sought, and the recruitment panel recommendations are agreed by the Board. Trustees are confirmed at the AGM.

All terms of office are for a period of 3 years. Trustees who serve a three-year term are eligible for re-appointment for one additional term.

Trustees have the power to co-opt additional board members, who must retire at the next AGM but may stand for re-election as a Trustee. When considering co-opting members, the Board has regard to the requirement for any specialist skills and knowledge, such as fundraising/funding, HR, understanding of domestic abuse and other forms of violence against women, children and young people.

In 2023/24 4 additional trustees were appointed following a recruitment process to replace trustees due to come to the end of their tenure and those who have stepped down for other reasons.

###### Board of Trustees induction and training

All new Trustees are provided with Welsh Women's Aid's Memorandum and Articles, Governance Policy which sets out their roles and responsibilities, a copy of 'The Essential Trustee' provided by the Charity Commission, and are invited to discuss any queries with the Chair.

New members of the Board undergo a comprehensive induction programme to brief them on the work of Welsh Women's Aid, the history of the women's aid movement, their legal obligations as Trustees, the Board's decision making processes, the functioning and structure of services, the business plan and recent financial performance. During induction, new Trustees meet key employees and other Trustees. The Board is encouraged to participate in internal and external training events which will further their skills and knowledge in undertaking their roles. A skills audit is undertaken every two years to ensure that the Board has the right mix of skills and experience and the information to determine whether they need to recruit appropriately skilled external members.

# Welsh Women's Aid

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

##### Structure, governance and management *(continued)*

###### Going Concern Assessment

A review of the organisation is undertaken annually in line with ISA (UK) 570 to assess the going concern status of the organisation. The assessment is undertaken as part of the budget setting process for the following year in the light of the forecast financial statements for the current year. The assessment considers key forecasts for income generation, expenditure, planned activities, risk register, cashflow, organisational performance, external factors and contingencies required to secure the future business operations of the organisation. Further consideration has been given to the impact of the increase in demand for VAWDASV services, pressures on the sector and changes to legislation or government policy.

Trustees consider that, having reviewed the management assessment, that Welsh Women's Aid can be considered a going concern for the foreseeable future and that suitable risk mitigations and contingencies are in place.

The Board of Trustees meets quarterly and is supported by Sub-Groups, which were reviewed and the terms of reference updated during the year. The Sub-Groups are Audit, HR and Engagement which assists the decision making process by exploring risks and options in detail and scrutinising the quarterly reports prior to full Board meetings and, where appropriate, making recommendations to the Board. The Audit Sub-Group maintains oversight of the risk management process, finance and fundraising. Sub-Groups do not have decision making powers; they are a recommending body only.

Internal controls are made more robust by the existence of procedures for the authorisation of all transactions. Procedures are in place to ensure compliance with the Health and Safety of staff, Trustees, volunteers, clients and visitors to the organisation. These controls and procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

A key element in the management of financial risk is the setting of a reserves policy and its regular review by the Board. All significant new initiatives, major commitments and investment projects are subject to formal approval by the Board.

During 2023/24 1 critical strategic risk was identified which related to the downturn in income available for training delivery. Actions were taken to restructure the Training Team for a smaller funding envelope for 2024/25. Mitigations related to the cost of living crisis; implications on specialist services and survivors of abuse of leaving the EU continue to be managed on an ongoing basis. We continue to work with services, key stakeholders and funders to address the increase in demand for access to specialist services which has not reduced since the pandemic.

# Welsh Women's Aid

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

##### Structure, governance and management *(continued)*

###### Organisational Structure and Management

The responsibility for the day to day management and delivery of services to meet the charity's objects is delegated to the Chief Executive Officer (CEO) and Senior Management Team (SMT).

The SMT shares the responsibility for reporting to the Board with the CEO, in relation to the management and implementation of the organisation's strategy, its priorities, progress reports on its operational plan, its financial position and risk management procedures. Each member of the SMT is responsible for elements of the Strategic Delivery Plan.

Welsh Women's Aid staff remuneration is aligned to the NJC pay scales based on the evaluation of appointed roles. Application of cost of living pay increases are subject to funding and approval by trustees.

##### Objectives and activities

###### Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charities aims and objectives and in planning future activities.

The Welsh Women's Aid charitable objects are for the benefit of the community:

To promote the relief of distress and suffering experienced by, in particular but not exclusively, any women or her children from differing social groups who have or are experiencing domestic abuse and all other forms of 'violence against women', including the wider social and economic impacts.

Welsh Women's Aid is a national violence against women, domestic abuse and sexual violence (VAWDASV) membership organisation, with over 40 years of experience in campaigning, shaping and influencing policy to be prioritised by government. Welsh Women's Aid represents and supports a federation of local independent charities delivering specialist violence against women, domestic abuse and sexual violence women prevention services in Wales, as part of a UK network of provision. Welsh Women's Aid works to achieve improvements in national policy and practice for the benefit of members of the women's aid movement and others working in this area, and most importantly, their primary service users: women, children and young people experiencing domestic abuse, sexual violence and other forms of violence against women.

Our 5 Year Strategy 2019-24 which sets out our vision, mission, values and planned activities in more detail is available on our website. Activity to review and refresh the Strategy for 2025 onwards started during 2023/24 supported by an external consultant.

## **Welsh Women's Aid**

### **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2024**

##### **Objectives and activities *(continued)***

Our Vision: A world in which women and children live free from domestic abuse, sexual violence and all forms of violence against women, and by doing so achieve independence, freedom and liberation from oppression.

Our Values: We are feminist and value diversity of lived experiences

We promote integrity: We are accountable, and place survivors' voices and their lived experiences central to our work. We encourage respect, transparency and learning from experience, we challenge misuse of power and promote social responsibility in all we do.

We collaborate: We work with survivors, specialist services, other organisations, individuals and communities, to capacity-build services and to evidence and deliver what works in preventing violence against women, domestic abuse and sexual violence.

We empower: We advocate a rights-based approach so that all women and children can achieve their full potential, and we promote services led by and for women/minoritised groups as being vital to meeting needs and to achieving social, economic and political liberation from patriarchy, racism, and other oppressions.

We transform: We are committed to challenging inequalities and discrimination, to combining high-quality services with activism for social change, and building a movement that ends violence against women and girls and liberates women and girls from multiple and intersecting oppressions to benefit everyone.

##### **Objectives and Priorities in 2023/24**

Preventing violence against women, domestic abuse and sexual violence from happening in the first place.

We are committed to primary prevention, which involves education to change attitudes and perceptions, to prevent abuse from happening in the first place. It can be targeted universally or at specific groups, such as children or members of a particular community. Prevention work requires a commitment to challenging and changing the social and cultural norms, systems and structures that perpetuate abuse, harms and inequalities. Prevention work also needs to address the fact that violence against women and girls is structural and one of the social mechanisms that forces the subordination of women and girls in society. For this reason, working to further women's and girls' liberation, to challenge and dismantle gendered social norms and expectations, and to dismantle patriarchy and other systems of oppression is a key means of achieving its prevention.

Ensuring provision of quality services for survivors that build on strengths, meet needs and reduce the harmful effects of abuse over time:

We are committed to providing excellent member services and support which helps specialist services deliver quality provision, as centres of excellence in their communities. Effective provision is dependent on identifying as early as possible those who are likely to experience abuse, and to provide high quality resources and support to prevent further abuse and reduce its impact ("secondary prevention"). Effective provision is also dependent on providing longer term support and advocacy to reduce the trauma and harm caused by more prolonged exposure to violence and abuse, which is often cumulative for women and girls ("tertiary prevention").

Creating effective partnerships with survivors, specialist services and others to strengthen our movement to achieve change that lasts.

# Welsh Women's Aid

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

##### Objectives and activities *(continued)*

We are committed to amplifying the diverse experiences of survivors and to developing and collaborating in partnership in a way that upholds our values and demonstrates mutual respect, transparency, honesty and integrity, which underpins all our work. By focusing on collaboration to improve responses for those who experience multiple discrimination - black and minoritised women, lesbians, disabled women, migrant women, young people, older women, trans women - we aim to improve access to support and justice for all survivors of abuse.

##### ENSURING OUR WORK DELIVERS OUR AIMS

All staff and Trustees are active in reviewing progress and achievements on a monthly and quarterly basis, as well as reviewing delivery against strategic objectives on an annual basis.

A robust review process helps Welsh Women's Aid to ensure aims, objectives and activities remain focused on charity objects, in accordance with charity commission guidance. The trustees set a list of key performance indicators against which progress is assessed at a strategic level against the Welsh Women's Aid strategic objectives allowing scrutiny and corrective action to be taken where necessary.

##### Achievements and performance

##### REVIEW OF ACTIVITIES AND HOW WE DELIVER PUBLIC BENEFIT

##### Progress and achievements in 2023/24

The impact of the cost-of-living crisis continued to bite in 2023/24 inflicting severe economic pressure on survivors and specialist services alike, restricting access to help and support for victims and survivors of violence against women, domestic abuse and sexual violence. The sector has had to adapt to the conditions and find new ways to provide life-saving services whilst experiencing increased costs and recruitment and retention issues.

As with many organisations our operations continued to be delivered online with staff working from home as part of a hybrid working arrangement. We continued to focus resources on engagement with government and statutory services, promotion of specialist services to survivors and the wider public, produced resources for our members, the wider VAWDASV sector and bystanders and raised awareness of the impact on people subject to gender-based violence and the need for increased funding for the sector in Wales.

We continued to use our influence in Wales, UK and internationally by engaging with local government, Welsh Government, Westminster and the European structures to talk about the importance of addressing violence against women and our approach through the Change that Lasts model. Our standing as a leading light on violence against women has increased and we have further developed Change that Lasts which provides a holistic approach to responding, supporting and preventing domestic abuse, sexual violence and all forms of violence against women, including response to perpetrators of abuse and specific resources for children and young people. We have supported our membership with capacity building support, our roll out of National Quality Service Standards, briefings and other bespoke support and advocacy.



# Welsh Women's Aid

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

##### Achievements and performance *(continued)*

###### Fundraising

During 2023/24, Welsh Women's Aid received donations totalling £76,207. Funds were raised from a wide range of supporters including first time donations, payroll giving and community fundraising. The cost of living crisis has reduced peoples' disposable income and ability to engage in fundraising activities. Awareness raising and campaigning successfully increased our visibility in order to keep gender-based violence in the public discourse.

We successfully secured funding to continue existing service delivery, roll out our Change that Lasts approach and increase access to funding for our Membership. However, opportunities for funding to delivery training across all sectors reduced during the year.

In 2023-24, Welsh Women's Aid successfully secured public and trust-funded income including working in collaboration with Women's Aid Federation England via a Home Office-funded Emergency Fund to support individual survivors of domestic abuse with one-off payments of £250 or £500 for essential costs. In total, £47,700 was ringfenced for and distributed to Wales-based survivors via our membership.

During the year, we were also successful in securing a 3-year unrestricted grant amounting to £165,000 from Esmee Fairbairn.

###### Data protection:

In 2023/24 we maintained the high standards of data protection and compliance with the GDPR legislation achieved in the previous year. To that end all staff have received up-to-date GDPR refresher training.

Objective 1 Preventing violence against women, domestic abuse and sexual violence from happening in the first place.

###### Website and Social Media:

Over the financial year WWA continued to develop our online and social media presence. We continued our Let's Talk About.... campaign covering victim-blaming and promotion of the Live Fear Free Helpline.

###### Events:

This year, Welsh Women's Aid had a significant presence at Cardiff Pride as well as other festivals and events through the year. We continued to work with journalists to encourage published stories to be trauma-informed and consider the effect on survivors.

###### Children and Young People:

As part of our Home Office funded Project in collaboration with our Members, we facilitated children and young people focussed training sessions including Bystander Intervention, Healthy Relationships and Tech Facilitated Abuse. Change that Lasts whole systems approach for children and young people including provision of trauma-informed, needs-led, strengths-based support services by our local member services and community-based prevention programme, Ask Me.

Change that Lasts - Whole Systems Model for Prevention, Response and Support for VAWDASV: We have continued to work to deliver the Change That Lasts model with our colleagues across Wales extending the approach to Cwm Taff, Merthyr and North Wales. Evaluation of the Change that Lasts approach demonstrated encouraging outcomes for primary prevention in communities, learning opportunities for trusted professionals interested in improving their response to survivors and specialist support services for survivors and perpetrators of violence against women.

## **Welsh Women's Aid**

### **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2024**

##### **Achievements and performance *(continued)***

The Ask Me Community includes 100+ members who signposted 233 survivors to specialist support, spoke to 1,006 community members and reached 7,437 people on social media during this year.

15 Trusted Professional events were run in the year, with 118 delegates attending from both public and third sectors from across the South Wales area.

CLEAR was designed to address a gap in provision for men who in the past, have had little or no intervention and struggle to understand or describe their abusive behaviour. These men may identify that there is 'a problem' within their intimate relationships and are motivated to change but are not yet disclosing or taking responsibility for their abusive behaviour. CLEAR is available in Cardiff and the Vale, Neath Port Talbot, and will soon be rolled out in Cwm Taff. 71 referrals were received during the year.

Running in parallel with CLEAR, has been the Integrated Specialist Survivor (ISS) support for current/ex-partners and their children. Partners/ex-partners of men attending CLEAR are referred onto specialist survivor services which offers needs-led, strengths based, trauma informed support.

##### **Bystander Intervention Initiative:**

This initiative empowers communities to intervene proactively to stop gender-based violence and abuse. The programme is based on Social Norms Theory and intends to help students identify problematic situations, assume responsibility, and intervene safely. This year, Bystander Intervention Training was delivered to 112 (40% increase on the previous year). We also developed and ran a Bystander Intervention Train the Trainer, which was delivered to 16 learners including students and university staff from across Wales.

## **Welsh Women's Aid**

### **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2024**

##### **Achievements and performance *(continued)***

Objective 2 - Ensuring provision of quality services for survivors that build on strengths, meet needs and reduce the harmful effects of abuse over time.

##### **WWA Specialist VAWDASV Service Membership:**

WWA has established regular membership meetings to provide ongoing peer support. These aim to identify issues in the wider sector, offer support, escalate concerns to Welsh Government and to focus on specific areas of work, such as the introduction of Domestic Abuse Protection Orders, Renting Homes Act Welsh Government Blueprint for tackling violence against women, domestic abuse and sexual violence in Wales. It also allows us to gather anecdotal evidence from specialist services to inform policy or other meetings.

8 member meetings were held in the year including content-driven meetings on designated topics of interest including Barriers to Anonymous Registration NPCC VAWG Strategy.

This year we have facilitated workshops, seminars and 15 practice development sessions, largely aimed at members but for some events other organisations also participated. Subjects included: Impact of Brain Injury, Deaf Survivors, Economic Abuse and Non-Fatal Strangulation. This is not an exhaustive list but highlights the variety of member training work we undertake.

Our forum for children and young people support workers included sessions related to self-harming behaviour, supporting autistic and neuro-divergent young people and Children's Rights.

Capacity building for frontline services within the sector is a vital aspect of WWA's work. We have continued to support our member organisations with consultancy and staff support, grant funding bids, preparation for NQSS assessment, effective engagement with Survivors, social media, monitoring and evaluation, website development and marketing.

Other work within our membership team has focused on sexual violence and exploitation. In 2023/24, the All-Wales Operational Group on Sexually Exploited Women published their Freedom of Information Requests submitted to statutory agencies in 2022, which enquired about data collection and risk assessment pathways in relation to adult and child sexual exploitation. We also held a learning event entitled Preventing and Responding to Sexual Exploitation: a Whole System Approach. The event was extremely well attended, with around 50 attendees, ranging from CYP services, Multiple County Councils, Universities, and Specialist SV/SE/DA services and Health Boards.

National Quality Service Standards for Specialist Domestic Abuse Services in Wales: NQSS is aligned with Welsh Government IAQF on a 3-year cycle. 1 additional member service successfully gained accreditation and 2 services began their next cycle of accreditation. 3 services submitted their mid-point assessment successfully.

##### **Fundraising-Focussed Support:**

The Fundraising Team continued to support Welsh Women's Aid members in a range of ways including Quarterly Fundraising Network meetings, fortnightly grant opportunity tracker and Member support and funding research.

## **Welsh Women's Aid**

### **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2024**

##### **Achievements and performance *(continued)***

###### **Live Fear Free Helpline:**

The Live Fear Free Helpline recorded 30,485 incoming and outgoing contacts during the year. This consisted of 14,349 incoming calls, 11,409 outgoing calls, 2,175 webchats, 819 emails and 715 SMS threads. The strike rate (rate of incoming calls answered within 30 seconds) remained at 94.6% throughout the year, demonstrating the remarkably high pick up of calls. We continue to organise the helpline advocates shifts to maintain coverage during peak times so the helpline is staffed to meet caller demand.

Average contact time continued to increase with talk time averaging 21 minutes (31% increase) and call handling time averaging 28 minutes (45% increase), which reflects the complexity of calls that advocates are dealing with and the need to respond to contacts who have been unable to access support when they need it from other services (counselling, mental health, criminal justice).

###### **National Training Partnership:**

The Welsh Women's Aid Training Centre of Excellence provides accredited and non-accredited training courses delivered by expert and specialist trainers from the VAWDASV sector in Wales.

The team continued working to develop online training whilst delivering in person where conditions allowed. In the year we delivered training and accredited continuous professional development (CPD) courses to 1,919 learners this was a reduction on the previous year due to the reduction in budgets and funding for training across all sectors.

Across the year, we trained learners from across our membership of specialist services, practitioners across public service and third sector, Police and Probation.

We worked with Welsh Government and Agored Cymru to develop an Apprenticeship qualification in Preventing and Tackling Violence Against Women, Domestic and Sexual Abuse at Level 4 which has now been accepted onto the Welsh Government Apprenticeship Scheme.

## Welsh Women's Aid

### Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

#### Achievements and performance *(continued)*

Objective 3 - Creating effective partnerships with survivors, specialist services and others to strengthen our movement to achieve change that lasts.

##### Welsh Women's Aid Federation:

Welsh Women's Aid is a federation of specialist services, survivors, campaigners and allies across Wales. Some of our member services are small local specialist providers and others are regional or national in their scope. The support provided by these organisations is diverse and includes delivery of refuge-based support, rape crisis support, community and outreach support for women, children and young people, and men across Wales.

Despite their vital importance, many of our services operate in an uncertain environment having to compete for funding that is often delivered in short-term yearly cycles. Welsh Women's Aid provide bespoke assistance to each of our 20 members to ensure that their vital work continues uninterrupted and unburdened by external restrictions.

Some of the ways in which we did this in 2023/24 are:

- Access to National Quality Service standards
- Members' meetings, workshops and practice sessions
- Access to information via newsletters, policy updates, funding and networking opportunities, and research requests
- Representation of our Members with regard to changes in legislation and government policy. Capacity Building Programme for frontline services within the sector.
- Fundraising Network Group.

##### Survivor Participation:

WWA has over 100 survivors in the Survivors Network, providing survivors who have escaped abusive situations with vital support from peers, as well as enabling them to take part in a range of activities to improve service provision, influence policy and raise awareness with the wider population and media.

Survivors in the Survivors Network have the opportunity to respond to policy or research consultations where they can use their lived experience expertise to give valuable input and insight. Contributions from the Survivor Network during 2023/24 included an Empowerment Event attended by 63 survivors, and contributions to a number of external activities such as South Wales PCC Collaborative and Accountability Board as a joint partner, VAWDASV Research Network "Sandpit Event", Workshop focusing on survivors receiving services at A&E.

The Survivors Network also aims to have a wide-reaching impact on those who are part of it including, training for survivors of abuse to re-enter the workplace for those with language barriers and assistance with the development of training packages for front line workers and other professionals.

## Welsh Women's Aid

### Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

##### Achievements and performance *(continued)*

VAWDASV partnership work to influence the National Agenda:

In the last year, we have continued raising our profile and the profile of Welsh survivors both in Westminster and in the Senedd. The continuation of online working allowed us to attend more meetings than was possible prior to the pandemic. As in previous years, we have engaged with organisations such as the Home Office, the Ministry of Justice, Crown Prosecution Service, Probation and Police services in Wales and across the UK.

We continue to work with colleagues from across devolved and non-devolved public and specialist sectors to plan and implement an effective post-COVID-19 response and joined national partners to shape the development of the Welsh Government's new VAWDASV Strategy and the new UK VAWG strategy.

Welsh Women's Aid worked in close partnership with UK-wide VAWDASV organisations this year, attending meetings with the Domestic Abuse Commissioner to provide data and feedback on the needs of survivors and specialist services in Wales.

We collaborated with sister organisations in England to respond to the introduction of the Domestic Abuse Act. We represent the VAWDASV Sector in Wales to advise non-devolved agencies in the Criminal Justice System (police, CPS and Courts) and devolved agencies in Wales to improve their practice and response to VAWDASV. We continue to work alongside ERAW, Rape Crisis and Imkaan as well as Women's Aid Federations to build capacity of the specialist sector to respond to increased demand and awareness.

Welsh Women's Aid has continued to support the Welsh Government VAWDASV response by providing advice and contributing to the Strategy and Blueprint for Tackling VAWDASV in Wales.

Throughout this year, we have taken part in both online and in-person events, ensuring representation for specialist services in Wales across several stakeholder meetings with Welsh Government, Ministry of Justice, Home Office, and Policing. We have informed the development of initiatives and campaigns such as 'No Grey Area', '16 Days of Activism', and the Joint Justice Plan to Improve Case Management through the Criminal Justice System.

Research, National Data Gathering and Reporting:

We continued to collect and collate data from our members on a quarterly basis to inform service development and support funding applications and campaigns. This year, our annual State of the Sector Report highlighted key issues including:

- 712 survivors unable to access critical refuge services
- 28% increase in reports of financial abuse
- The disproportionate effect on women of the cost of living crisis
- Access to services impacted by the housing crisis
- Staff burnout impacting retention and recruitment in the sector

We have contributed to and are on the core working group for the VAWDASV Research Network launched by the University of South Wales and we are participants in and members of the core working group for a Group Concept Mapping (GCM) study which aims to set out the VAWDASV research priorities for Wales.

# Welsh Women's Aid

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

##### Achievements and performance *(continued)*

###### Intersectionality and Inclusion:

Welsh Women's Aid has continued its internal Intersectional Action Group throughout 2023/24, aiming to address intersectional barriers in the VAWDASV sector, particularly those that impact individuals facing multiple disadvantages. The group continues to scrutinise internal procedures and policies, and work to maintain a collaborative Glossary of Terms.

Specific intersectional and equality work in 2023/24 included Sexually Exploited Women, Deaf Community, Autism and Neurodiversity, Racial discrimination (No Recourse to Public Funds, Supporting Migrants) in partnership with Bawso, LGBT\* Pride celebrations and RSE implementation.

##### Financial review

In 2023/24 the organisation had an in-year deficit of £255,699. Restricted funds decreased by £17,965. As at 31 March 2024 the charity reported retained funds of £875,755. Represented by; £521,817 of unrestricted funds and £353,938 of restricted funds.

Trustees designated reserves for development activities in 2023/24 which contributed to our work as follows:

	2024
	£
Apprenticeship Scheme Development	40,000
Training Course Development	20,000
Maternity Cover	8,000
Strategic Review	<u>15,000</u>
	<u>83,000</u>

These activities were delivered, however, detracting income for Training Delivery severely impacted the financial position and Reserves were released to carry out a restructure of the Training Team and cover the in year overspend. Redundancy costs incurred amounted to £34,000 and the in year overspend was £131,000.

The reported deficit in year is due to a significant drop in training income which has now been mitigated by a restructure of the Training Department and the planned expenditure on development activities delivered during the year funded from Designated Reserves. See Note 21.

The majority of the organisation's income is grant funded and we recognise the need to build a suitable level of reserves to meet the needs of the charity. We have a Reserves Policy which assesses the level of unrestricted reserves required to meet costs of closure, foreseeable exceptional expenditure and temporary reductions in funding. The current level of unrestricted reserves are adequate to meet the Reserves Policy.

The Welsh Government is the principal funder providing 36% of the charity's income for continuing operations. The remaining income is from a variety of sources including donations, member subscriptions, foundations and other public sector bodies.

We'd like to take this opportunity to thank our funders, members, donors and organisational supporters for the contributions they make to the important work we do with particular recognition to the survivors, ambassadors and allies without whom our objective of eradicating violence against women in all its forms, would not be possible.

Trustees set the 2024/25 Budget in May 2024 which reflected an in year deficit of £99,000 on the understanding that mitigating action would be taken throughout the year to bring the closing position as close to breakeven as possible. These actions include redesign of business support functions to take advantage of technology to streamline systems, remove duplication and align synergies in operational delivery across WWA Department. This will enable the staff establishment to be reduced as vacancies occur.

# Welsh Women's Aid

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

##### Plans for future periods

##### PLANS FOR FUTURE PERIOD 2024/25

2023/24 was the fifth year of our 5 Year Strategy delivery and we reviewed our strategic priorities with the help of an external consultant who consulted our members, survivors and stakeholders to create the next 5 Year Strategy. We will continue with our work to promote the social and cultural change needed to end violence against women, domestic abuse and sexual violence, that unites us with our funders, supporters, and the communities we serve. Our national federation has a shared vision, value-base and approach, and investment into a federated structure provides the combined impact of individual charities with the benefit of collective impact, resilience and strength as a movement. Together, we provide a strong, well-developed and cohesive programme of local, regional and national work that benefits survivors and creates a safer, healthier, more equal and violence-free future for everyone.

Our Strategy and delivery align with the Well-being of Future Generations framework in Wales by adopting a long-term approach that focuses on prevention, prioritising collaboration and integration, and centring the involvement of survivors, members, services and stakeholders.

In 2024/25 our work will continue to focus on our strategic priorities:

- Preventing violence against women, domestic abuse and sexual violence from happening in the first place
- Ensuring provision of quality services for survivors that build on strengths, meet needs and reduce the harmful effects of abuse over time
- Creating effective partnerships with survivors, specialist services and others to strengthen our movement to achieve change that lasts

Our priorities for 2024/25 will be to ensure:

That violence against women, domestic abuse and sexual violence remains a top priority for government during and following the Covid-19 Pandemic regardless of the risks of economic downturn, future surges in demand and any impact of cost of living increases or geopolitical impact.

Internally, we will also work to ensure our overall efficiency and effectiveness is improved, we lead on evidence-based services, our capacity, fundraising and supporter base is increased, we enhance and improve delivery and impact of direct services and strengthen our internal and external communications.

This will include, for example, providing member services with bespoke support and making sure that survivors get the help and support they need, through providing training, guidance and toolkits, that support professionals to provide effective and appropriate responses to survivors; and using our influence and networks to ensure survivors voices are heard and remain at the centre of any existing or developing interventions.



## **Welsh Women's Aid**

### **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2024**

We will continue to support implementation of the Violence Against Women, Domestic Abuse and Sexual Violence Act including the Welsh Government VAWDASV Strategy and Blueprint for Change.

We will continue to campaign for a strong and effective VAWG Strategy for England and Wales following the Domestic Abuse Act 2020 and with our sister federations in the UK maintain pressure on the criminal justice system to better respond to allegations and prosecution of crimes related to violence against women and girls.

We will continue to monitor the risks related to leaving the EU and to ensure negative impacts are mitigated and prioritised by government and commissioners.

Will continue to advocate to ensure Wales's strategy, legislation and international convention requirements are delivered. We will be ensuring that the diverse interests and experiences of our member services and of survivors remain at the centre of any approach to improve practice and prevent violence and abuse to ensure that no woman is left behind.

# Welsh Women's Aid

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

#### Trustees' responsibilities statement

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

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

#### Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:



K Palmer – Chair



H Kell – Deputy Chair/ Treasurer

27 Nov 2024

27 Nov 2024

# **Welsh Women's Aid**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Welsh Women's Aid**

#### **Year ended 31 March 2024**

##### **Opinion**

We have audited the financial statements of Welsh Women's Aid (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

##### **Basis for opinion**

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

##### **Conclusions relating to going concern**

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

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

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

## **Welsh Women's Aid**

### **Company Limited by Guarantee**

#### **Independent Auditor's Report to the Members of Welsh Women's Aid *(continued)***

#### **Year ended 31 March 2024**

##### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

##### **Opinions 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 trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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; or
- the trustees were not entitled to take advantage of the small companies' exemptions from the requirement to prepare a strategic report.

## **Welsh Women's Aid**

**Company Limited by Guarantee**

**Independent Auditor's Report to the Members of Welsh Women's Aid** *(continued)*

**Year ended 31 March 2024**

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

# Welsh Women's Aid

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Welsh Women's Aid *(continued)*

#### Year ended 31 March 2024

#### 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- By enquiring with senior management and those charged with governance all areas of risk identified were considered and any potential litigation or claim, if any, were noted
- Ensuring by enquiry that there were no issues of non-compliance with laws and regulations relating to tax and compliance
- By obtaining an understanding of the company's policies and procedures on compliance with laws and regulations, and with best accounting practice
- Noting issues discussed with Directors and the Senior Management Team as this relates to risks faced by the company
- Reviewing information received from the company's solicitors, if any and discussing their contents with the Directors
- Reviewing disclosures in the financial statements and testing to supporting documentation to assess compliance with applicable laws and regulations
- Auditing the risk of management overrides of controls including testing journal entries and other adjustments for appropriateness and evaluating the business rationale of significant transactions outside the normal course of business

Through these procedures, we did not become aware of actual or suspected non-compliance.

## **Welsh Women's Aid**

### **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Welsh Women's Aid *(continued)***

#### **Year ended 31 March 2024**

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

## **Welsh Women's Aid**

### **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Welsh Women's Aid *(continued)***

#### **Year ended 31 March 2024**

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Use of our report**

This report is made solely to the charity's members, 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 members 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Rhodes BSc BFP FCA (Senior Statutory Auditor)

For and on behalf of  
Walter Hunter & Co Limited  
Chartered accountants & statutory auditor  
24 Bridge Street  
Newport  
South Wales  
NP20 4SF



## Welsh Women's Aid

Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024	2023		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	101,204	–	101,204	70,742
Charitable activities	6	74,745	3,083,727	3,158,472	3,160,587
Other trading activities	7	89,443	–	89,443	71,236
<b>Total income</b>		<u>265,392</u>	<u>3,083,727</u>	<u>3,349,119</u>	<u>3,302,565</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	531,074	3,073,744	3,604,818	3,319,421
<b>Total expenditure</b>		<u>531,074</u>	<u>3,073,744</u>	<u>3,604,818</u>	<u>3,319,421</u>
<b>Net expenditure</b>		<u>(265,682)</u>	<u>9,983</u>	<u>(255,699)</u>	<u>(16,856)</u>
Transfers between funds		27,948	(27,948)	–	–
<b>Net movement in funds</b>		<u>(237,734)</u>	<u>(17,965)</u>	<u>(255,699)</u>	<u>(16,856)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		759,551	371,903	1,131,454	1,148,310
<b>Total funds carried forward</b>		<u>521,817</u>	<u>353,938</u>	<u>875,755</u>	<u>1,131,454</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 26 to 45 form part of these financial statements.

**Welsh Women's Aid**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2024**

	Note	2024 £	£	2023 £
<b>Fixed assets</b>				
Tangible fixed assets	16		<b>344,919</b>	371,903
<b>Current assets</b>				
Debtors	17	<b>650,118</b>		768,197
Cash at bank and in hand		<b>620,073</b>		870,197
		<b>1,270,191</b>		<b>1,638,394</b>
<b>Creditors: amounts falling due within one year</b>	18	<b>739,355</b>		878,843
<b>Net current assets</b>			<b>530,836</b>	759,551
<b>Total assets less current liabilities</b>			<b>875,755</b>	1,131,454
<b>Net assets</b>			<b>875,755</b>	1,131,454
<b>Funds of the charity</b>				
Restricted funds			<b>353,938</b>	371,903
Unrestricted funds			<b>521,817</b>	759,551
<b>Total charity funds</b>	21		<b>875,755</b>	1,131,454

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:



K Palmer - Chair  
Trustee

27 Nov 2024



H Kell - Deputy Chair/ Treasurer  
Trustee

27 Nov 2024

The notes on pages 26 to 45 form part of these financial statements.

**Welsh Women's Aid**  
**Company Limited by Guarantee**  
**Statement of Cash Flows**  
**Year ended 31 March 2024**

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net expenditure	(255,699)	(16,856)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	28,350	34,760
Interest payable and similar charges	84	108
Accrued (income)/expenses	(34,820)	104,913
<i>Changes in:</i>		
Trade and other debtors	118,079	(294,328)
Trade and other creditors	(104,668)	(560,983)
Cash generated from operations	(248,674)	(732,386)
Interest paid	(84)	(108)
Net cash used in operating activities	<u>(248,758)</u>	<u>(732,494)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(1,366)	(8,482)
Proceeds from sale of tangible assets	-	413
Net cash used in investing activities	<u>(1,366)</u>	<u>(8,069)</u>
<b>Net decrease in cash and cash equivalents</b>	<b>(250,124)</b>	<b>(740,563)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>870,197</b>	<b>1,610,760</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>620,073</u></b>	<b><u>870,197</u></b>

The notes on pages 26 to 45 form part of these financial statements.

# Welsh Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements

#### Year ended 31 March 2024

##### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Pendragon House, Caxton Place, Cardiff, CF23 8XE.

##### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

##### 3. Accounting policies

###### Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity rounded to the nearest pound.

###### Going concern

A review of the organisation is undertaken annually in line with ISA (UK) 570 to assess the going concern status of the organisation. The assessment is undertaken as part of the budget setting process for the following year in the light of the forecast financial statements for the current year. The assessment considers key forecasts for income generation, expenditure, planned activities, risk register, cashflow, organisational performance, external factors and contingencies required to secure the future business operations of the organisation.

Trustees consider that, having reviewed the management assessment, that Welsh Women's Aid can be considered a going concern for the foreseeable future and that suitable risk mitigations and contingencies are in place.

###### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

###### Fund accounting

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

Any proposed transfer between funds would be considered on the particular circumstances.

# Welsh Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# Welsh Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 3. Accounting policies *(continued)*

##### Tangible assets

All fixed assets are initially recorded at cost.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold Property	-	2% p.a. Straight Line basis
Equipment	-	25% p.a. Straight Line basis

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

# Welsh Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 4. Limited by guarantee

The charity is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

There are 20 members of the company (2023: 20 members).

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations	76,207	–	76,207
Legacies	10,000	–	10,000
Memberships	14,997	–	14,997
	<u>101,204</u>	<u>–</u>	<u>101,204</u>

Although there was no increase in the number of Welsh Women's Aid members in 2023/24, the membership fees increased due to some members reaching the threshold for the higher banding for fees,

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations	57,592	–	57,592
Legacies	–	–	–
Memberships	13,150	–	13,150
	<u>70,742</u>	<u>–</u>	<u>70,742</u>

## Welsh Women's Aid

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Services as part of direct charitable activities	9,910	–	9,910
Training income	26,459	21,000	47,459
Access to Work	–	–	–
ACE - HUB Funding – Change that Lasts	–	–	–
ACE WG Funding - Membership	–	–	–
Apprenticeship Scheme Development	–	4,999	4,999
Bystander Intervention Training - Train the trainer	–	–	–
CAF Sector Resilience Project	–	179,335	179,335
Cheshire DA Matters training	–	29,682	29,682
Esmee Fairbairn Foundation Funding	38,376	–	38,376
Home Office Children Affected by Domestic Abuse	–	1,016,912	1,016,912
Lincolnshire DA Matters training	–	–	–
Ministry of Justice ISVA IDVA	–	45,334	45,334
Moondance	–	30,204	30,204
Period Dignity Project	–	–	–
Sandwell Bystander	–	–	–
Sexual Violence Helpline	–	16,677	16,677
South Wales PCC Bystander Interventions	–	5,758	5,758
South Wales PCC Change that Lasts Project	–	314,257	314,257
South Wales PCC DA Matters	–	33,768	33,768
South Wales PCC Support	–	26,620	26,620
South Wales PCC Support and Female Offending Blueprint (TRN)	–	68,000	68,000
Swansea CBC Trusted Professional Training	–	–	–
Tampon Tax Sector Strength Cymru	–	–	–
The Sam & Bella Sebba Charitable Foundation	–	18,561	18,561
VAWDASV Blueprint Children and Young People - SSE	–	20,000	20,000
Waterloo Foundation Ask Me	–	32,190	32,190
WCVA 3rd Sector Resilience Fund for Wales	–	–	–
Welsh Government Ask & Act Training	–	45,000	45,000
Welsh Government Grant - Core Funding	–	640,231	640,231
Welsh Government Grant - Live Fear Free Helpline	–	516,317	516,317
Welsh Government - National Training Framework	–	18,882	18,882
Western Bay Ask Me	–	–	–
	<u>74,745</u>	<u>3,083,727</u>	<u>3,158,472</u>

The reported deficit in year is due to a significant drop in training income which has now been mitigated by a restructure of the Training Department and the planned expenditure on development activities delivered during the year funded from Designated Reserves. See Note 21.



# Welsh Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 6. Charitable Activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Services as part of direct charitable activities	62,789	–	62,789
Training income	30,541	–	30,541
Access to Work	–	3,930	3,930
ACE - HUB Funding – Change that Lasts	–	48,591	48,591
ACE WG Funding - Membership	–	38,820	38,820
Apprenticeship Scheme Development	–	–	–
Bystander Intervention Training - Train the trainer	–	8,167	8,167
CAF Sector Resilience Project	–	197,634	197,634
Cheshire DA Matters training	–	19,206	19,206
Esmee Fairbairn Foundation Funding	123,979	–	123,979
Home Office Children Affected by Domestic Abuse	–	437,193	437,193
Lincolnshire DA Matters training	–	50,634	50,634
Ministry of Justice ISVA IDVA	–	–	–
Moondance	–	–	–
Period Dignity Project	–	35,000	35,000
Sandwell Bystander	–	4,175	4,175
Sexual Violence Helpline	–	71,923	71,923
South Wales PCC Bystander Interventions	–	16,452	16,452
South Wales PCC Change that Lasts Project	–	420,423	420,423
South Wales PCC DA Matters	–	31,356	31,356
South Wales PCC Support	–	–	–
South Wales PCC Support and Female Offending Blueprint (TRN)	–	117,912	117,912
Swansea CBC Trusted Professional Training	–	20,000	20,000
Tampon Tax Sector Strength Cymru	–	79,267	79,267
The Sam & Bella Sebba Charitable Foundation	–	–	–
VAWDASV Blueprint Children and Young PeopleYP -SSE	–	–	–
Waterloo Foundation Ask Me	–	2,089	2,089
WCVA 3rd Sector Resilience Fund for Wales	–	31,254	31,254
Welsh Government Ask & Act Training	–	42,650	42,650
Welsh Government Grant - Core Funding	–	661,386	661,386
Welsh Government Grant - Live Fear Free Helpline	–	525,924	525,924
Welsh Government - National Training Framework	–	19,290	19,290
Western Bay Ask Me	–	60,002	60,002
	<u>217,309</u>	<u>2,943,278</u>	<u>3,160,587</u>

# Welsh Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Secondment of staff	89,203	–	89,203
Miscellaneous Income	–	–	–
Room Hire	240	–	240
	<u>89,443</u>	<u>–</u>	<u>89,443</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Secondment of staff	70,236	–	70,236
Miscellaneous Income	1,000	–	1,000
Room Hire	–	–	–
	<u>71,236</u>	<u>–</u>	<u>71,236</u>

## Welsh Women's Aid

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Core Services	251,666	568,998	820,664
Training - External	207,563	–	207,563
ACE Hubs	–	–	–
Bystander Intervention Training: Train the trainer	–	–	–
CADA Ask Me	–	–	–
CAF - Sector Resilience Project	–	168,256	168,256
Cheshire DA Matters training	–	25,682	25,682
Esmee Fairbairn Foundation	38,376	–	38,376
Home Office Children Affected by Domestic Abuse	–	1,006,153	1,006,153
Lincolnshire DA Matters Training	–	–	–
MOJ ISVA IDVA	–	45,334	45,334
Moondance Foundation	–	29,500	29,500
Period Dignity Project	–	–	–
Rape Crisis Sexual Violence Helpline	–	15,590	15,590
Sam & Bella Sebba Foundation	–	6,168	6,168
Sandwell Bystander	–	–	–
South Wales PCC Bystander Interventions	–	5,628	5,628
South Wales PCC Change that lasts project	–	288,815	288,815
South Wales PCC DA Matters	–	30,454	30,454
South Wales PCC Support and Female Offending Blueprint	–	88,620	88,620
Swansea CBC Trusted Professional Training	–	–	–
SWPCC Training delivery	–	21,000	21,000
Tampon Tax Sector Strength Cymru	–	–	–
VAWDASV Blueprint Children and Young People SSE	–	20,000	20,000
Waterloo Foundation Ask Me	–	27,109	27,109
WCVA 3rd sector resilience fund for Wales	–	–	–
Welsh Government Ask & Act Training	–	38,687	38,687
Welsh Government Live Fear Free Helpline	–	451,340	451,340
Welsh Government National Training framework	–	16,740	16,740
Western Bay Ask Me	–	–	–
Support costs	33,469	219,670	253,139
	<u>531,074</u>	<u>3,073,744</u>	<u>3,604,818</u>

## Welsh Women's Aid

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 8. Expenditure on charitable activities by fund type *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Core Services	190,093	606,815	796,908
Training - External	43,440	–	43,440
ACE Hubs	–	75,069	75,069
Bystander Intervention Training: Train the trainer	–	8,167	8,167
CAF - Sector Resilience Project	–	188,338	188,338
Cheshire DA Matters training	–	17,285	17,285
Esmee Fairbairn Foundation	125,235	–	125,235
Home Office Children Affected by Domestic Abuse	–	432,379	432,379
Lincolnshire DA Matters Training	–	45,571	45,571
MOJ ISVA IDVA	–	–	–
Moondance Foundation	–	–	–
Period Dignity Project	–	35,000	35,000
Rape Crisis Sexual Violence Helpline	–	71,923	71,923
Sam & Bella Sebba Foundation	–	–	–
Sandwell Bystander	–	4,175	4,175
South Wales PCC Bystander Interventions	–	16,452	16,452
South Wales PCC Change that lasts project	–	394,555	394,555
South Wales PCC DA Matters	–	24,843	24,843
South Wales PCC Support and Female Offending Blueprint	–	109,321	109,321
Swansea CBC Trusted Professional Training	–	18,000	18,000
SWPCC Training delivery	–	–	–
Tampon Tax Sector Strength Cymru	–	71,320	71,320
VAWDASV Blueprint Children and Young People SSE	–	–	–
Waterloo Foundation	–	1,089	1,089
WCVA 3rd sector resilience fund for Wales	–	30,433	30,433
Welsh Government Ask & Act Training	–	35,553	35,553
Welsh Government Live Fear Free Helpline	–	489,821	489,821
Welsh Government National Training framework	–	19,290	19,290
Western Bay Ask Me	–	54,002	54,002
Support costs	17,375	193,877	211,252
	<u>376,143</u>	<u>2,943,278</u>	<u>3,319,421</u>

# Welsh Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Grant funding of activities	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£	£
Core Services	820,664	–	99,729	<b>920,393</b>	862,945
Training - External	207,563	–	9,971	<b>217,534</b>	53,279
ACE Hubs	–	–	–	–	87,411
Bystander Intervention Training: Train the trainer	–	–	–	–	8,167
CAF - Sector Resilience Project	168,256	–	11,079	<b>179,335</b>	197,634
Cheshire DA Matters training	25,682	–	4,000	<b>29,682</b>	19,206
Esmee Fairbairn Foundation	38,376	–	–	<b>38,376</b>	125,235
Home Office Children Affected by Domestic Abuse	108,548	897,605	10,759	<b>1,016,912</b>	437,193
Lincolnshire DA Matters Training	–	–	–	–	50,634
MOJ ISVA IDVA	45,334	–	–	<b>45,334</b>	–
Moondance Foundation	29,500	–	704	<b>30,204</b>	–
Period Dignity Project	–	–	–	–	35,000
Rape Crisis Sexual Violence Helpline	15,590	–	1,088	<b>16,678</b>	71,923
Sam & Bella Sebba Foundation	6,168	–	2,410	<b>8,578</b>	–
Sandwell Bystander	–	–	–	–	4,175
South Wales PCC Bystander Interventions	5,628	–	130	<b>5,758</b>	16,452
South Wales PCC Change that lasts project	180,139	108,676	25,442	<b>314,257</b>	420,423
South Wales PCC DA Matters	30,454	–	3,314	<b>33,768</b>	31,356
South Wales PCC Support and Female Offending Blueprint	88,620	–	6,000	<b>94,620</b>	117,912
Swansea CBC Trusted Professional Training	–	–	–	–	20,000
SWPCC Training delivery	21,000	–	–	<b>21,000</b>	–
Tampon Tax Sector Strength Cymru	–	–	–	–	79,267
VAWDASV Blueprint Children and Young People SSE	20,000	–	–	<b>20,000</b>	–
Waterloo Foundation Ask Me	27,109	–	5,081	<b>32,190</b>	2,089
WCVA 3rd sector resilience fund for Wales	–	–	–	–	31,254
Welsh Government Ask & Act Training	38,687	–	6,313	<b>45,000</b>	42,650
Welsh Government Live Fear Free Helpline	451,340	–	64,977	<b>516,317</b>	525,924
Welsh Government National Training framework	16,740	–	2,142	<b>18,882</b>	19,290
Western Bay Ask Me	–	–	–	–	60,002
	<u>2,345,398</u>	<u>1,006,281</u>	<u>253,139</u>	<u><b>3,604,818</b></u>	<u>3,319,421</u>

## Welsh Women's Aid

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 10. Analysis of support costs

	CAF - Sector Resilience Project £	Cheshire DA Matters £	Core £	Home Office - Children Affected by Domestic Abuse £	Rape crisis sexual violence helpline £	Moondance Foundation £	South Wales PCC DA Matters £	Sam & Bella Sebba Foundation £	South Wales PCC Bystander Interventions £
Staff costs	7,848	4,000	91,330	6,634	–	–	3,314	1,589	50
Other office costs	3,231	–	8,399	4,125	1,088	704	–	821	80
	<u>11,079</u>	<u>4,000</u>	<u>99,729</u>	<u>10,759</u>	<u>1,088</u>	<u>704</u>	<u>3,314</u>	<u>2,410</u>	<u>130</u>

  

	South Wales PCC South Wales PCC Change that lasts project £	South Wales PCC Support and Female Offending Blueprint £	Training External £	Waterloo Foundation £	Welsh Government Ask & Act Training £	Welsh Government Live Fear Free Helpline £	Welsh Government Training Network £	<b>Total 2024</b> £	<b>Total 2023</b> £
Staff costs	15,923	–	1,500	3,236	4,000	26,000	1,888	<b>167,312</b>	138,784
Other office costs	9,519	6,000	8,471	1,845	2,313	38,977	254	<b>85,827</b>	72,468
	<u>25,442</u>	<u>6,000</u>	<u>9,971</u>	<u>5,081</u>	<u>6,313</u>	<u>64,977</u>	<u>2,142</u>	<u><b>253,139</b></u>	<u>211,252</u>

# Welsh Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

##### 11. Analysis of grants

	2024	2023
	£	£
<b>Grants to institutions</b>		
Grants to member institutions - Change that Lasts	108,676	205,264
Grants to institutions - Period Dignity Project	-	30,113
Grants to institutions - Home Office Children Affected by Domestic Abuse	897,605	384,243
	<u>1,006,281</u>	<u>619,620</u>
Total grants	<u>1,006,281</u>	<u>619,620</u>

##### 12. Net expenditure

Net expenditure is stated after charging:

	2024	2023
	£	£
Depreciation of tangible fixed assets	28,350	34,760
Operating Leases	27,415	27,415
Audit fees (including VAT)	5,215	4,920
	<u>61,000</u>	<u>67,095</u>

##### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	1,842,332	1,921,364
Social security costs	171,348	186,773
Employer contributions to pension plans	99,009	96,962
	<u>2,112,689</u>	<u>2,205,099</u>

The average head count of employees during the year was 69 (2023: 79). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Administrative staff	16	15
Service delivery	43	48
	<u>59</u>	<u>63</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2024	2023
	No.	No.
£60,000 to £69,999	-	1
£70,000 to £79,999	1	-
	<u>1</u>	<u>1</u>

# Welsh Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

##### 13. Staff costs *(continued)*

###### Key Management Personnel

The key management personnel of the Charity are those persons having authority and responsibility for planning, directing and controlling the activities of the Charity, directly or indirectly, including any Trustee of the Charity. In addition to the Trustees, key management personnel includes 1 of the Principal Officers. Aggregate remuneration and benefits paid to key management personnel during the year amounted to £83,174 (2023: £84,069).

##### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2023: nil).

During the year there were expenses of £125 reimbursed to one trustee (2023: £203 to two trustees).

##### 15. Transfers between funds

Net transfers detailed in note 21 relate to the transfer of depreciation charged on capital items during the year.

##### 16. Tangible fixed assets

	Freehold Property £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2023	439,672	135,924	<b>575,596</b>
Additions	–	1,366	<b>1,366</b>
Disposals	–	(17,717)	<b>(17,717)</b>
<b>At 31 March 2024</b>	<b>439,672</b>	<b>119,573</b>	<b>559,245</b>
<b>Depreciation</b>			
At 1 April 2023	96,436	107,257	<b>203,693</b>
Charge for the year	8,793	19,557	<b>28,350</b>
Disposals	–	(17,717)	<b>(17,717)</b>
<b>At 31 March 2024</b>	<b>105,229</b>	<b>109,097</b>	<b>214,326</b>
<b>Carrying amount</b>			
<b>At 31 March 2024</b>	<b>334,443</b>	<b>10,476</b>	<b>344,919</b>
At 31 March 2023	343,236	28,667	371,903

##### 17. Debtors

	2024 £	2023 £
Trade debtors	<b>328,865</b>	421,499
Prepayments and accrued income	<b>321,253</b>	346,698
	<b>650,118</b>	768,197



# Welsh Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	370,828	342,029
Accruals and deferred income	326,643	479,167
Social security and other taxes	41,884	57,647
	<u>739,355</u>	<u>878,843</u>

#### 19. Deferred income

	2024	2023
	£	£
At 1 April 2023	261,333	610,260
Amount released to income	(261,333)	(610,260)
Amount deferred in year	143,629	261,333
<b>At 31 March 2024</b>	<u>143,629</u>	<u>261,333</u>

Grant funding included within Deferred income and accruals as at 31 March 2024:

	2024	2023
	£	£
CAF	–	27,610
Development work public affairs	–	7,332
Disabilities Trust	3,650	3,650
Esmee Fairbairn	16,623	–
South Wales PCC Change that lasts project	89,545	81,654
South Wales PCC DA Matters	–	33,768
South Wales PCC Support children and young people blueprint	–	20,000
South Wales PCC Support and female offending blueprint	–	10,000
South Wales PCC Training	–	21,000
Training	5,600	–
The Big Give	2,775	13,218
The Sam and Bella Charitable trust	1,439	20,000
Waterloo Foundation	16,101	23,101
Welsh Government Live Fear Free Helpline	7,896	–
	<u>143,629</u>	<u>261,333</u>

#### 20. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £99,009 (2023: £96,962).

# Welsh Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 21. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Unrestricted Fund	651,551	265,392	(448,074)	52,948	521,817
Designated	108,000	—	(83,000)	(25,000)	—
	<u>759,551</u>	<u>265,392</u>	<u>(531,074)</u>	<u>27,948</u>	<u>521,817</u>

The reported deficit in year is due to a significant drop in forecast training income which has now been mitigated by a restructure of the Training Department and the planned expenditure on development activities delivered during the year funded from Designated Reserves. See Note 21.

##### Designated fund

There has been no designation of funds for future use. Of the designated reserves brought forward £83,000 reserves have been expended for development activities required to achieve the charity's objectives in 2023/24, made up of:

Apprenticeship Scheme Development	40,000
Training Course Development	20,000
Maternity Cover	8,000
Strategic Review	<u>15,000</u>
	<u>83,000</u>

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Unrestricted Fund	661,323	359,287	(376,143)	7,084	651,551
Designated	100,000	—	—	8,000	108,000
	<u>761,323</u>	<u>359,287</u>	<u>(376,143)</u>	<u>15,084</u>	<u>759,551</u>

##### Designated fund

Trustees have designated £108,000 reserves for development activities required to achieve the charity's objectives, made up of:

Sector Apprenticeship Scheme Development	£ 40,000
Training Course Development	20,000
Maternity Cover	8,000
Marketing Change That Lasts Approach	10,000
Strategic Review	15,000
Research Project	15,000
	<u>108,000</u>

# Welsh Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 21. Analysis of charitable funds *(continued)*

Restricted funds	At	Income	Expenditure	Transfers	At 31 March
	1 April 2023				2024
	£	£	£	£	£
ACE Hubs	–	–	–	–	–
Apprenticeship Scheme Development	–	4,999	(4,999)	–	–
Bystander Intervention Training train the trainer	–	–	–	–	–
CAF - Sector Resilience Project	–	179,335	(179,335)	–	–
Capital Equipment I.T.	28,667	–	–	(19,155)	9,512
Cheshire DA Matters training	–	29,682	(29,682)	–	–
Core Services	–	640,231	(640,231)	–	–
Home Office Children Affected by Domestic Abuse	–	1,016,912	(1,016,912)	–	–
Lincolnshire DA Matters Training	–	–	–	–	–
MOJ ISVA IDVA	–	45,334	(45,334)	–	–
Moondance Foundation	–	30,204	(30,204)	–	–
National Violence Against Women Centre of Excellence	343,236	–	–	(8,793)	334,443
Period Dignity Project	–	–	–	–	–
Rape Crisis Sexual Violence Helpline	–	16,677	(16,677)	–	–
Sam & Bella Sebba Foundation	–	18,561	(8,578)	–	9,983
Sandwell Bystander	–	–	–	–	–
South Wales PCC Bystander Interventions	–	5,758	(5,758)	–	–
South Wales PCC Change that lasts project	–	314,257	(314,257)	–	–
South Wales PCC DA Matters	–	33,768	(33,768)	–	–
South Wales PCC Support and Female Offending Blueprint	–	94,620	(94,620)	–	–
Swansea CBC Trusted Professional	–	–	–	–	–
SWPCC Training delivery	–	21,000	(21,000)	–	–
Tampon Tax – Sector Strength Cymru	–	–	–	–	–
VAWDASV Blueprint Children and Young People SSE	–	20,000	(20,000)	–	–
Waterloo Foundation Ask Me	–	32,190	(32,190)	–	–
WCVA 3rd Sector Resilience Fund for Wales	–	–	–	–	–
Welsh Government Ask & Act Training	–	45,000	(45,000)	–	–
Welsh Government Live Fear Free Helpline	–	516,317	(516,317)	–	–
Welsh Government National Training Framework	–	18,882	(18,882)	–	–
Western Bay Ask Me	–	–	–	–	–
	<u>371,903</u>	<u>3,083,727</u>	<u>(3,073,744)</u>	<u>(27,948)</u>	<u>353,938</u>

## Welsh Women's Aid

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 21. Analysis of charitable funds *(continued)*

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
ACE Hubs	-	87,411	(87,411)	-	-
Apprenticeship Scheme Development	-	-	-	-	-
Bystander Intervention Training train the trainer	-	8,167	(8,167)	-	-
CAF - Sector Resilience Project	-	197,634	(197,634)	-	-
Capital Equipment I.T.	34,958	-	-	(6,291)	28,667
Cheshire DA Matters training	-	19,206	(19,206)	-	-
Core Services	-	665,316	(665,316)	-	-
Home Office Children Affected by Domestic Abuse	-	437,193	(437,193)	-	-
Lincolnshire DA Matters Training	-	50,634	(50,634)	-	-
MOJ ISVA IDVA	-	-	-	-	-
Moondance Foundation	-	-	-	-	-
National Violence Against Women Centre of Excellence	352,029	-	-	(8,793)	343,236
Period Dignity Project	-	35,000	(35,000)	-	-
Rape Crisis Sexual Violence Helpline	-	71,923	(71,923)	-	-
Sam & Bella Sebba Foundation	-	-	-	-	-
Sandwell Bystander	-	4,175	(4,175)	-	-
South Wales PCC Bystander Interventions	-	16,452	(16,452)	-	-
South Wales PCC Change that lasts project	-	420,423	(420,423)	-	-
South Wales PCC DA Matters	-	31,356	(31,356)	-	-
South Wales PCC Support and Female Offending Blueprint	-	117,912	(117,912)	-	-
Swansea CBC Trusted Professional	-	20,000	(20,000)	-	-
SWPCC Training delivery	-	-	-	-	-
Tampon Tax – Sector Strength Cymru	-	79,267	(79,267)	-	-
VAWDASV Blueprint CYP SSE	-	-	-	-	-
Waterloo Foundation Ask Me	-	2,089	(2,089)	-	-
WCVA 3rd Sector Resilience Fund for Wales	-	31,254	(31,254)	-	-
Welsh Government Ask & Act Training	-	42,650	(42,650)	-	-
Welsh Government Live Fear Free Helpline	-	525,924	(525,924)	-	-
Welsh Government National Training Framework	-	19,290	(19,290)	-	-
Western Bay Ask Me	-	60,002	(60,002)	-	-
	<u>386,987</u>	<u>2,943,278</u>	<u>(2,943,278)</u>	<u>(15,084)</u>	<u>371,903</u>

## Welsh Women's Aid

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

##### 21. Analysis of charitable funds *(continued)*

ACEs Hub - Development of Change that Lasts approach for children and young people

Apprenticeship Scheme Development for Level 4 Accredited Violence against Women, Domestic Abuse and Sexual Violence Qualification. Contribution from Welsh Government.

Bystander Intervention Training train the trainer to enable establishments to deliver the scheme directly to young people.

CAF - Sector Resilience Project to support survivor engagement and capacity building for members.

Capital Equipment - capital reserve related to the purchase of IT equipment.

Cheshire DA Matters training to Cheshire Police Force under College of Policing licence.

Welsh Government Core Services - providing support to Welsh Women's Aid membership, advice and consultation relating to policy and legislation, service development and research, representing the voice of specialist services, executive and organisational management.

Home Office Children Affected by Domestic Abuse Fund – Development of the Change that Lasts approach for children and young people.

Lincolnshire DA Matters training to Lincolnshire Police Force under College of Policing licence.

Ministry of Justice training for qualified ISVAs and IDVAs in Wales.

Moondance – Development of the Apprenticeship Scheme in Wales.

National Violence Against Women Centre of Excellence - capital reserve related to the purchase of Pendragon House.

Period Dignity Project funded by Welsh Government to provide period products in specialist service location in Wales.

Rape Crisis England and Wales – Wales contribution to Sexual Violence Helpline to support the implementation of the contract.

Sam & Bella Sebba Foundation funding for engagement and improvement of services to the deaf community.

Sandwell Bystander Intervention training for young people in the West Midlands.

South Wales PCC Bystander Training for young people in educational establishments.

South Wales PCC Change that Lasts - Additional funding to roll out the approach

South Wales DA Matters training to South Wales Force under College of Policing licence.

South Wales PCC - Female Offender Blueprint Training for professionals supporting survivors engaged in the criminal justice process.

# Welsh Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

##### 21. Analysis of charitable funds *(continued)*

Swansea CBC Change that Lasts Trusted Professional training for non-specialist professionals engaging with survivors and perpetrators.

South Wales PCC additional Domestic Abuse awareness training

Tampon Tax - Sector Strength Cymru funding to provide additional specialist response

Welsh Government VAWDASV Blueprint research into services provided to children and young people in Wales.

Waterloo Foundation – Role out of Change that Lasts Ask Me Community Project in North Wales

WCVA 3rd Sector Resilience Fund to support service development due to Covid 19

Training Ask and Act - Welsh Government funded training programme for relevant authorities under the Violence Against Women, Domestic Abuse and Sexual Violence National Training Framework.

Welsh Government Live Fear Free Helpline - national 24/7 helpline for survivors of violence against women, domestic abuse and sexual violence including women, men and children. Support for professionals working with survivors and advice to concerned members of the public.

Welsh Government National Training Framework for Group 6 Leaders.

Funding for the delivery of Change that Lasts Ask Me in Western Bay

##### 22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	964	343,955	344,919
Current assets	1,260,208	9,983	1,270,191
Creditors less than 1 year	(739,355)	–	(739,355)
<b>Net assets</b>	<b>521,817</b>	<b>353,938</b>	<b>875,755</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	–	371,903	371,903
Current assets	1,638,394	–	1,638,394
Creditors less than 1 year	(878,843)	–	(878,843)
<b>Net assets</b>	<b>759,551</b>	<b>371,903</b>	<b>1,131,454</b>

##### 23. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	870,197	(250,124)	620,073

## Welsh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 24. Operating lease commitments

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

	2024	2023
	£	£
Later than 1 year and not later than 5 years	6,087	6,087
Later than 5 years	2,135	2,135
	<u>8,222</u>	<u>8,222</u>

### 25. Limitation of auditors liability

By way of a members' resolution dated 16th November 2023, the company has agreed to enter into a limited liability agreement with its auditors whereby their exposure to legal claims is limited to £50,000 per claim.

### 26. Related parties

There were no related party transactions incurred during the year.