

Registered Charity Number 1120834

Company Registered Number 6030302

ASH WALES LIMITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2013

ASH WALES LIMITED

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Action on Smoking and Health (ASH) Wales

Report of the Trustees

31st March 2013

Reference and administration details

Action on Smoking and Health Wales (known as “ASH Wales”) is a company registered in England and Wales as company number 6030302 and a charity (number 1120834)

The registered office is:

2nd Floor
14-18 City Road
Cardiff
CF24 3DL

Website: www.ashwales.org.uk

ASH Wales was first established in 1976 as an autonomous branch of ASH UK, and formed as a company limited by guarantee without share capital on the 15th December 2006 commencing trading on the 2nd April 2007. ASH Wales was granted independent charity status on the 13th September 2007.

Names of the Directors and Trustees

The Directors of ASH Wales Ltd are the trustees for the charity and are referred to as trustees throughout this report.

The following Trustees were in office for the full year 1st April 2012 – 31st March 2013 except where shown:

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Stephen Tomlinson	Chairman		
Delyth Lloyd	Trustee		
Ian Scale	Trustee		
Ian Campbell	Trustee	Retired 03.10.2012	
Lynette Potheary	Trustee		
Helen Poole	Trustee		
Stephen Harries	Trustee/Treasurer	Retired 10.03.2012	
Kier Lewis	Trustee		
Dai Lloyd	Trustee		
Laurence Moore	Trustee		
Claudia McNie	Trustee	Retired 03.10.2012	
Iolo Doull	Trustee		
Jane Lorimer	Trustee	Elected 03.12.2012	
Gemma Bowen	Trustee	Elected 03.12.2012	
Mike Grant	Trustee/Treasurer	Elected 03.12.2012	

The senior staff member to whom day to day management of the charity is delegated is the Chief Executive Officer, Ms Elen de Lacy, who is an employee of the company.

ASH WALES LIMITED

TRUSTEES REPORT (CONTINUED) YEAR ENDED 31 MARCH 2013

Auditors

Gordon Down and Partners
Marine House
275 Cowbridge Road East
Cardiff
CF5 1JB

Principal Bankers

HSBC Bank plc
Business Banking
Canton Branch
Cowbridge Rd, East
Cardiff
CF5 1GY

Structure, governance and management

ASH Wales became a company limited by guarantee without share capital on the 15th December 2006. ASH Wales commenced trading on the 2nd April 2007.

ASH Wales Ltd was granted charity status on the 13th September 2007.

The governing documents of ASH Wales are the Memorandum and Articles of Association.

The Directors of ASH Wales Ltd are the Trustees for the charity and are referred to as Trustees throughout this report. The Trustees form the Board of the company, which meets at least four times each year and which sets the Operational and Financial Strategic Framework for the company.

The Board elects trustees, including the Chairman. Trustees are given an induction pack in line with Charities Commission's guidance.

The Chief Executive of ASH Wales is a paid member of staff who is responsible for the day-to day operations of the organisation, within the Strategic Framework set by the Board, and is accountable to the Board.

The Trustees undertake an annual review of the major risks to which the company and charity is exposed as part of their annual strategic planning review. ASH Wales maintains a current assessment of risks in the form of a corporate risk register. The risk register is reviewed at least annually or more frequently as required.

Objectives and activities

ASH Wales is the only voluntary organisation in Wales dedicated to tackling tobacco use and its principal aim is to achieve a reduction in – and eventual elimination of – the health problems associated with tobacco use in Wales.

Summary of the objects of the charity set out in its governing document

The objects for which the Charity is established are to preserve and protect the physical and mental health of people living in Wales who are those, in particular but not exclusively, practising or likely to practise cigarette or other forms of smoking by:

- (i) Advancing the education of the public in Wales concerning the effects of cigarette and other forms of smoking and their effects on the health of the community and the individuals;
- (ii) Assisting, carrying out, promoting and encouraging research into cigarette and other forms of smoking and to collect and study information relating thereto with a view to the publication of the same and the communication of information in connection therewith to the general public and others having a legitimate interest in receiving such information for the benefit of the health of the community at large;
- (iii) Alerting the public to the dangers of tobacco use and to seek to prevent the disability and death which it causes.

The main activities of ASH Wales during 2012/13 were:

1. Lobbying
2. Media Representation
3. Smoke free legislation
4. Networking through the Wales Tobacco or Health Network
5. Youth Smoking Prevention training and education
6. Campaigning for smoke free policies with members of the Wales Tobacco Control Alliance
7. Community Education
8. Research
9. Enhancing organisational sustainability
10. Hosting a Tobacco Control Conference
11. Increasing our volunteer base

Achievements and performance

Key achievements include:

1. Successfully obtaining a large grant from the Big Lottery People and Places Fund for a 3-year dedicated young people's Smoking Prevention and Cessation Service.
2. Responses and submissions to key Welsh Government consultations.
3. Participation in the Welsh Government's Tobacco Delivery Board for the implementation of the Tobacco Control Action Plan for Wales.
4. Coordinating an international Conference in Cardiff. The conference attracted approximately 230 delegates and a highly respected panel of speakers from the UK and overseas.
5. Coordination of the Wales Tobacco Control Alliance and Wales Tobacco or Health Network.
6. Hosting the Excellence in Tobacco Control Awards for Wales 2012.
7. Ongoing communication with AMs, MPs and Peers
8. Presentations and exhibitions at health fairs and conferences
9. Increasing our tobacco control research
10. Increasing the number of volunteers engaged with ASH Wales
11. Improved financial situation and diversification of funding sources

Financial review

The income of the charity amounted to £589,144

The year saw ASH Wales both increase and diversify its funding base. This has been a key strategic priority for the Board and work will continue to ensure further sustainability of funding.

The Trustees have approved a reserves policy of 3 months operating costs. The organisation has finished the year with a modest reserve in line with the policy.

Future Plans

ASH Wales will work to increasingly deliver projects in areas of need. The trustees and staff have prioritised these areas. Additionally, ASH Wales will improve and sustain its lobbying and fundraising activities over the year and become more engaged in youth focused and research activities.

ASH WALES LIMITED

TRUSTEES REPORT (CONTINUED) YEAR ENDED 31 MARCH 2013

Responsibilities of the Trustees

The Trustees, who are also the Directors of the charitable company, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law, the Directors have elected to prepare the financial statements in accordance with Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing those financial statements, the Directors are required to :

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

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

Auditor

A resolution to re-appoint Gordon Down & Partners as auditors for the ensuing year will be proposed at the Annual Governance Meeting.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Mike Grant	
Position (eg secretary, chair, etc)	Treasurer	
Date		

ASH WALES LIMITED

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF ASH WALES LIMITED ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2013

We have audited the financial statements of ASH WALES LIMITED for the year 31 March 2013 which comprise the Summary Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with s.144 of the Charities Act 2011 and the regulations made under s.154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in the auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Trustees Responsibilities Statement, the trustees (who are also the directors of the charitable company 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.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under s.144 of the Charities Act 2011 (1993) and report in accordance with regulations made under s.154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on the financial statements

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2013 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Matters on which we are required to report by exception

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

- The information given in the Trustees Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Signed By:

Laurence S Cohen (Senior Statutory Auditor)
for and on behalf of:

Gordon Down and Partners
Accountants and Statutory Auditors
Marine House
275 Cowbridge Road East
Cardiff
CF5 1JB

Date:

ASH WALES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)

FOR THE YEAR ENDED 31 MARCH 2013

		Unrestricted	Restricted	Total	
	Notes	Funds	Funds	2013	2012
		£	£	£	£
Incoming Resources	2				
Voluntary Income		270	533,232	533,502	350,009
Charitable Activities		36,750	17,000	53,750	59,962
Activities for generating funds		1,750	-	1,750	992
Investment Income		142	-	142	94
Total Incoming Resources		38,912	550,232	589,144	411,057
Resources Expended	3				
Governance costs		-	6,636	6,636	4,136
Charitable Activities		6,851	492,893	499,744	317,702
Costs of generating funds		-	1,663	1,663	12
Total Resources Expended		6,851	501,192	508,043	321,850
Net outgoing/(incoming) resources for the year and net income/(expenditure) for the year		32,061	49,040	81,101	89,207
Funds brought forward		129,869	78,952	208,821	119,614
Funds carried forward		161,930	127,992	289,922	208,821

ASH WALES LIMITED**BALANCE SHEET****AS AT 31 MARCH 2013**

		2013		2012	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Fixed Assets					
Tangible Assets			1,947		5,284
Current Assets					
Debtors and Prepayments		15,580		16,844	
Cash at Bank and in Hand		<u>275,695</u>		<u>189,188</u>	
		291,275		206,032	
Creditors: Amounts falling due within one year		<u>(3,300)</u>		<u>(2,495)</u>	
Net current assets			<u>287,975</u>		<u>203,537</u>
Total assets less current liabilities			<u>289,922</u>		<u>208,821</u>
Net assets			<u><u>289,922</u></u>		<u><u>208,821</u></u>
Funds					
General Unrestricted Funds	9		161,930		129,869
Restricted Funds	9		<u>127,992</u>		<u>78,952</u>
			<u><u>289,922</u></u>		<u><u>208,821</u></u>

ASH WALES LIMITED
BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2013

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities

These financial statements are approved by the trustees on

And are signed on their behalf by:-

.....

Mike Grant

Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

ASH WALES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2013

1. Accounting policies

Basis of accounting – The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Companies (effective January 2007), the Companies Act 1985 and follow the recommendations in ‘Accounting and Reporting by Charities’; Statement of Recommended Practice, 2005.

Cash flow statement – The directors have taken advantage of the exemption in Financial Reporting Standard No. 1 from including a cash flow statement on the grounds that the company is small.

Incoming resources – All incoming resources are recognised when receivable and when all conditions for receipt have been met. No expenditure has been netted off incoming resources in the Statement of Financial Activities.

Resources expended – costs of activities in furtherance of the charity’s objects represent those costs incurred directly in connection with charitable activities. Management and administration costs comprise costs associated with managing and administering the charity and include an appropriate apportionment of overheads.

Funds structure – Unrestricted funds are those available for general use by the charity. Designated funds are unrestricted funds which have been set aside by the Trustees for specific purposes. Restricted funds are those where the donor has imposed restrictions on their use.

The nature and purpose of each fund is set out in note 10.

Depreciation – All purchases of fixed assets costing £500 or more per individual component are capitalised by the charity.

Depreciation is provided to charge the cost of an asset less any residual amount over its expected useful economic life as follows:-

Plant and Machinery	10% Straight Line
Office Equipment	33% Straight Line
Furniture and Fittings	10% Straight Line

ASH WALES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

2 Incoming Resources

	Unrestricted	Restricted	2013	2012
	Funds	Funds	Total	Total
	£	£	£	£
Voluntary Income				
Grants and Donations				
Donations	-	7,000	7,000	18,005
BHF	-	49,333	49,333	49,333
Cardiff and The Vale UHB	-	16,750	16,750	-
Public Health Wales Grant	-	-	-	1,917
Welsh Government	-	143,000	143,000	142,950
Welsh Government NSD	-	27,075	27,075	35,700
WCVA	-	-	-	6,000
Cancer Research UK	-	43,861	43,861	49,555
Pfizer Business Engagement Grant	-	-	-	31,000
Big Lottery Fund - Awards for All	-	4,700	4,700	-
WCVA - Jobs Growth Wales	-	3,605	3,605	2,899
Big Lottery Fund -Social Media	-	71,820	71,820	2,000
Big Lottery Fund -People & Places	-	166,088	166,088	-
Tenovus	-	-	-	10,000
Sundry Income	270	-	270	650
	<u>270</u>	<u>533,232</u>	<u>533,502</u>	<u>350,009</u>
Charitable Activities				
Conference	31,640	17,000	48,640	54,317
Training Income	5,110	-	5,110	5,645
	<u>36,750</u>	<u>17,000</u>	<u>53,750</u>	<u>59,962</u>
Activities for generating funds				
Sales	<u>1,750</u>	<u>-</u>	<u>1,750</u>	<u>992</u>
Investment Income				
Bank Interest Receivable	<u>142</u>	<u>-</u>	<u>142</u>	<u>94</u>
Total Incoming Resources	<u>38,912</u>	<u>550,232</u>	<u>589,144</u>	<u>411,057</u>

ASH Wales

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

3 Resources Expended				
	Unrestricted Funds £	Restricted Funds £	2012 Total £	2012 Total £
Governance Costs				
Professional fees	-	4,933	4,933	3,845
Legal Expenses	-	1,376	1,376	14
Trustee Expenses	-	327	327	277
Total Governance Costs	-	6,636	6,636	4,136
Cost of Charitable Activities				
<i>Management & Administration Costs</i>				
Staffing Costs				
Salaries	-	281,554	281,554	184,583
Pension	-	4,382	4,382	5,829
Payroll processing fees	-	886	886	625
Recruitment costs	-	5,029	5,029	6,741
Staff Welfare and Functions	-	1,640	1,640	1,898
Professional Development and Training	-	2,403	2,403	2,363
Travel, subsistence and car park	-	10,327	10,327	5,656
	-	306,221	306,221	207,695
Premises Costs				
Rent and service charge	-	22,671	22,671	15,288
Rates	-	1,018	1,018	755
Office Move Costs	-	7,150	7,150	-
Heat and Light	-	298	298	-
Insurance	-	30	30	-
Cleaning and refuse removal	-	1,058	1,058	164
Premises repairs and maintenance	-	1,897	1,897	38
Telephone, internet and IT	-	12,612	12,612	4,317
	-	46,734	46,734	20,562
Publicity and Marketing				
Advertising and PR	-	54,133	54,133	16,943
General Administrative Expenses				
Consultancy fees	-	-	-	195
Equipment hire	-	3,132	3,132	2,525
Bank charges and interest	-	32	32	9
Insurance	-	1,693	1,693	1,478
Research and Assembly monitoring	-	21,775	21,775	15,707
Translation fees	-	4,771	4,771	1,187
Subscriptions	-	1,448	1,448	898
Printing, Postage and Stationery	-	8,156	8,156	5,716
	-	41,007	41,007	27,715
Depreciation of Fixed Assets	-	3,337	3,337	3,624
Other Expenses				
Equipment repairs and maintenance	-	302	302	192
Expensed Equipment	-	10,707	10,707	1,101
	-	11,009	11,009	1,293
<i>Cost of Generating Voluntary Income</i>				
Conference costs	6,851	17,000	23,851	33,867
Training costs	-	620	620	946
Events and Exhibitions	-	11,267	11,267	4,448
Room hire	-	1,565	1,565	609
	6,851	30,452	37,303	39,870
Total Cost of Charitable Activities	6,851	492,893	499,744	317,702
Costs of Generating Funds				
Purchases for resale	-	1,663	1,663	12
Total Resources Expended	6,851	501,192	508,043	321,850

ASH WALES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

4 Tangible Fixed Assets	Plant & Machinery	Office Equipment	Furniture & Fittings	TOTAL
Cost	£	£	£	£
At 1 April 2012	1,271	10,176	####	15,865
At 31 March 2013	1,271	10,176	####	15,865
Depreciation				
At 1 April 2012	954	7,262	####	10,581
Charge for the year	135	2,829	373	3,337
Disposals	-	-	-	-
At 31 March 2013	1,089	10,091	####	13,918
Net Book Value				
At 31 March 2013	182	85	####	1,947
At 31 March 2012	317	2,914	####	5,284
5 Debtors and Prepayments	2013	2012		
	£	£		
Debtors	10,193	13,282		
Prepayments	5,387	3,562		
	<u>15,580</u>	<u>16,844</u>		
6 Creditors: amounts falling due within one year	2013	2012		
	£	£		
Creditors	900	1,775		
Accruals	2,400	720		
	<u>3,300</u>	<u>2,495</u>		

ASH WALES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2013

7 Payments to Trustees

No trustee received any remuneration from the charity during the year.

8 Analysis of Net Assets Between Funds

	Fixed Assets	Net Current Assets	Total
Unrestricted Funds	-	161,930	161,930
Restricted Funds	1,947	126,045	127,992
	<u>1,947</u>	<u>287,975</u>	<u>289,922</u>

9 Fund Balances

	Balances at 1 April 2012	Movement	Balances at 31 March 2013
Unrestricted Funds	129,869	32,061	161,930
Restricted Funds	78,952	49,040	127,992
Total Charity Funds	<u>208,821</u>	<u>81,101</u>	<u>289,922</u>

10 Restricted Funds

	Balances B/fwd 2012	Income	Expenditure	Balances C/fwd 2013
Welsh Government	(2,158)	143,000	(141,877)	(1,035)
Welsh Government NSD	28,500	27,075	(28,500)	27,075
BHF	8,987	49,333	(52,811)	5,509
Public Health Wales	1,917	-	(1,917)	0
Cardiff and The Vale UHB	-	16,750	(6,200)	10,550
Cancer Research UK	7,476	43,861	(46,248)	5,089
Pfizer - Business Engagment Grant	18,420	-	(18,420)	0
WCVA - Jobs Growth Wales	-	3,605	(4,500)	(895)
Pfizer - PCD	8,574	7,000	(2,649)	12,925
Johnson & Johnson - PCD	6,002	-	(2,649)	3,353
Johnson & Johnson - Conference	-	6,000	(6,000)	0
Pfizer - Conference	-	6,000	(6,000)	0
Novartis - Conference	-	5,000	(5,000)	0
Big Lottery Fund -Awards for All	-	4,700	-	4,700
Big Lottery Fund -Social Media	1,234	71,820	(43,347)	29,707
Big Lottery Fund -People & Places	-	166,088	(135,074)	31,014
	<u>78,952</u>	<u>550,232</u>	<u>(501,192)</u>	<u>127,992</u>

ASH WALES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2013

10 Restricted Funds (continued)

Welsh Government is a grant to provide tobacco control services.

Welsh Government NSD is a grant to fund the Welsh No Smoking Day activities

BHF is a grant for the employment of an Information, Research and Policy Analyst to undertake tobacco related research and analysis for Wales.

Public Health Wales was a grant to research and produce Smoke-Free homes and cars leaflets in partnership with Public Health Wales.

Pfizer/Johnson and Johnson/Novartis were sponsorships to support the ASH Wales International Conference.

Cancer Research UK is a grant to employ a Press and Campaigns Manager.

Pfizer Business Engagement Grant was a grant from Pfizer Foundation UK to employ a Business Engagement Manager and a Smoking Cessation Specialist.

WCVA-Jobs Growth Wales was a DWP scheme to assist the long term unemployed into the work place.

Pfizer-Professional Corporate Development is a grant to support ASH Wales to deliver training and professional development events.

Johnsons and Johnson - Professional Corporate Development is a grant to support ASH Wales to deliver training and professional development events.

Big Lottery Fund - Social Media is a grant from the Big Lottery Innovation Scheme to employ a young person's social media officer and associated activities.

Big Lottery Fund – People and Places is a grant from the Big Lottery to fund a youth smoking prevention and cessation service.

Big Lottery - Awards for All is a grant to redevelop the Youth Smoking Awareness Manual 2Tuff'Puff

Cardiff and the Vale UHB Health and Wellbeing Grant is a grant to fund a research project - Quitex

11 Legal Status of Charity

Ash Wales is a company limited by guarantee, not having a share capital, exempt from the requirement to use the word "limited" and is a registered charity. The liability of each member in the event of a winding-up is limited to £1.

12 Trustees Remuneration

No trustees received any remuneration during the year. Travel costs were reimbursed to two trustees.

13 Staff Costs and Numbers

Wages and Salaries

2013
281,554

2012
184,583

The average number of employees during the year, calculated on the basis of full-time equivalents, was

12

9