

Registered number: 03532428
Charity number: 1069296

LIGHTHOUSE WOMEN'S AID LIMITED

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

LIGHTHOUSE WOMEN'S AID LIMITED

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LIGHTHOUSE WOMEN'S AID LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Cynthia Glinos Margaret Parry, Chair Sarah Harvey, Vice Chair Judith Rose Sandra Gage Catherine Bright SallyAnn Weston-Scales (resigned 8 September 2021) Rebecca Martin
Company registered number	03532428
Charity registered number	1069296
Registered office	Fitzroy House Crown Street Ipswich Suffolk IP1 3LG
Company secretary	Sally Winston
Chief executive officer	Sally Winston
Independent Examiner	Scrutton Bland LLP Chartered Accountants Fitzroy House Crown Street Ipswich Suffolk IP1 3LG
Bankers	Natwest Bank Plc, 2 Tavern Street, Ipswich, IP13BD Scottish Widows, PO Box 12757, 67 Morrison Street, Edinburgh, EH3 8YJ Nationwide Building Society, PO Box 3, 5-11 St. George Street, Douglas, Isle of Man, IM99 1AS
Solicitors	Gotelee Solicitors, 34-41 Elm Street, Ipswich, IP1 2AY

LIGHTHOUSE WOMEN'S AID LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Lighthouse Women's Aid Limited (the "Charitable Company" or the "Charity") for the year ended 31 March 2022. The Annual Report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The Trustees confirm that the Annual Report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objectives of Lighthouse Women's Aid are:

- To continue to provide safe and supportive refuge accommodation building on expertise already evident within these services and to be adaptive to changing needs as a consequence of social / political and economic environments.
- To develop innovative community services, responding to need, providing both preventative and therapeutic programmes for women and children throughout Suffolk.
- To continue the campaign to raise awareness of domestic and violence.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Actively engaging with partners and commissioners at County level to ensure LWA's Domestic Violence Refuges are represented and recognised as a specialised service requiring the appropriate consideration as such in decisions around supported housing provisions in Suffolk.

Develop and provide effective and progressive resettlement support for victims re-joining their communities and society.

Develop a multiagency approach to support victims of domestic violence through strengthening partnership work with other professional who also see victims of abuse in their line of work.

Provide opportunities and the environment for staff to develop their professionalism and specialist service excellence to victims of domestic abuse in all its forms.

Raise awareness of Domestic Abuse to young people through delivering the "Expect Respect" preventative programme to schools and educational institutions throughout Suffolk.

Continue to develop the Women's Centre as a centre of excellence indispensable for any victim of domestic abuse seeking support.

Raise awareness of the impact and costs of Domestic Abuse to the wider public through delivery of training and information programmes to social groups and the work place.

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

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

Putting these strategies into action we have three major areas of activity which are: Refuge and Resettlement; The Women's Centre; and our training and education team.

Refuge and Resettlement

2021 was our 45th year for providing a safe and supportive environment for women and their children fleeing domestic abuse. Through strong multiagency links Lighthouse Women's Aid's ("LWA") Refuge work includes managing a constant flow of referrals, admissions, general advice and delivering person centred support and "moving on" programmes. These programmes are tailored to address the unique needs and complexities of women and children having to rebuild their lives after the devastating effects of domestic abuse. Through training in a range of competences and with 45 year experience LWA's Refuge has a highly specialised and skilled team that together with other professionals across the country ensures victim centred support is outcome focused to rebuild their confidence and skills and to help them grow stronger and move on to a safer and happier life.

Our resettlement team support women and children in their new homes to the point when they can feel confidence in their new found independence. Our children's team are essential in this process, supporting mums through childcare so they can attend appointments and programmes but more importantly supporting children and maintaining normality through the trauma they are experiencing and have experienced.

The Women's Centre

The Women's Centre delivers both support and preventative programmes and plays an important role in increasing awareness of domestic abuse generally. A specialised Crisis Intervention service provides advice to women and children in abusive relationships and creates a seamless link at the point of crisis with other agencies to develop and implement safety plans eliminating further abuse risk. Advice teams specialise in helping those out of relationships and lower level abuse. These teams working together means that women and children across the spectrum of Domestic Abuse have access to the support that meets their needs. Project teams deliver a range of training programmes helping those affected by domestic abuse to regain their self-esteem and confidently re-join mainstream society. In 2021 the Centre added a Community Support service aimed at supporting cohorts not able to access Domestic Abuse victim's services. This initiative is proving successful and we are seeing growing numbers from hitherto underrepresented groups accessing all services. Further evaluation of data has helped the Centre identify other groups where we need to alter our approach and as a result further community based services are planned for next year. Throughout 2021 our Centre also continued to offer throughout 2021 practical support such as legal and debt advice provided by specialists and free of charge. Raising awareness continues to be a central objective and the Centre through a number open webinars events, public talks, DV awareness courses, a monthly newsletter and regular press releases, ensures the effects of Domestic Violence remains relevant in our community. The knowledge and experience of staff at the Centre makes them ideally suited to developing and delivering training on domestic abuse and healthy relationships to schools and children's centres. In the last year we increased our early intervention work and are now providing healthy relationships workshops in many schools. The programmes are adaptable and age appropriate for all school pupils between the age of 5 and 18. Alongside these initiatives the Women's Centre team continued to develop and increase Domestic Abuse Awareness training programmes to businesses, professionals and external agencies. The awareness and recognition of the disruptive effects of Domestic Abuse on the workplace will enable the development of preventative and intervention support programmes to the benefit of both business and society alike.

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

Objectives and activities (continued)

Rehabilitation of ex-offenders

In September 2021 the Community Rehabilitation Company merged with the Probation Service and the service ended with Lighthouse. We wish to thank the women we have supported as they have been a valuable part of our ongoing service development.

d. Our volunteers

Lighthouse Women's Aid is very involved in the community and relies on voluntary help. Following the COVID epidemic and wishing to keep everyone safe Lighthouse, after a review adopted a cautious approach to the recruitment of volunteers that began in second half of the year. Volunteers providing legal surgeries, back to work help and financial advice, were the main focus of our recruitment in the year with other roles starting to fill in 2022. Most volunteers are members of the charity and we wish to thank our friends for their loyal support and invaluable service.

e. Main activities undertaken to further the Charity's purposes for the 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 Trust's aims and objectives and in planning future activities. All our activities are undertaken to further our charitable purposes for the public benefit.

Achievements and performance

a. Key performance indicators

In the year under review Lighthouse Women's Aid's key financial objectives and achievements were as follows:

- Secure sustainable funding to continue the provision of safe and supportive refuge accommodation for Women and children. Lighthouse Women's Aid successfully completed negotiations with Suffolk County Council that funding be provided at 3% above the 2021 – 22 levels until March 2023. Children services were supported through a kind grant from Children In Need and through donations from a supportive Suffolk Community. LWA will continue to seek other donors to support this important support service for children living in refuge.
- Secure ongoing funding for the Women's Centre beyond 2023. Lottery direct support, ended in March 2022 and alternative funding had not yet been found. However the PCC had increased their commitment and the Lottery have agreed to provide a sustainability grant to enable LWA to employ expert resources and develop strategies that would ensure long term funding of these much needed services. Demand for services at The Women's Centre rose significantly during the year following the relaxing of COVID restrictions. Additional resources were employed to help meet the increased activity and £20,000 of the £60,000 designated fund was used to meet this cost. Further funding will still be needed to sustain these Community Services in the longer term and efforts to secure the funding shortfall continue. In the meantime the Designated Fund to meet funding shortfalls at the Women's Centre will be increased again to £60,000 and will remain in place for at least another year.
- Develop and deliver Domestic Abuse awareness courses in schools; work places; and to professional organisations likely to come into contact with Domestic Abuse. Demand for training and awareness of Domestic Abuse saw a resurgence in activity following the relaxing of COVID restrictions from both schools and businesses. Demand for on line Domestic Abuse training continued at the levels seen during COVID restrictions and was considered very encouraging. LWA see educating people and especially young people about the effect of Domestic Abuse as central to the Charity's objectives. As such LWA will continue to commit resources in developing this important service and believe that as efficacy of courses grows the service so will it become more self-sustainable.

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

Achievements and performance (continued)

- Diversify fund raising options and develop community fund raising activities. After a very successful 2020-21 LWA's Community Fund Raising Team in 2021-22 was given the challenge of both raising in excess of £82,000 from the community and other funding institutions. The team were successful on both counts raising more than £84,000 from our local community and some £25,000 from funder organisations. The contacts, friendships and support networks with members of the public and business communities during our 45th year continued to grow. Post COVID presents different challenges and if anything we expect community fund raising in particular to become more challenging. We need to be realistic and over the next two years expect a temporary drop in community giving before returning to current levels in 2024. Our challenge is to limit this expected loss in support.

b. Review of activities

In the year to 31 March 2022 we continued to roll out our strategy to develop financial sustainability and grow community based services. Since the COVID pandemic reported domestic abuse has increased significantly in our community and demand for victim support services shows no sign of abating. To remain viable and sustainable during a period of unprecedented demand and in an economic environment where funding continues to be precarious and competition is fierce, LWA has had to reinforce strict financial disciplines and remain adaptable with an operating structure able to respond quickly to changing circumstances.

- **Refuge & Resettlement**

As a result of changes in the law regarding Houses of Multiple Occupancies (HMO) the capacity of our refuge was reduced by some 13%. These changes in addition to the rapid increase in demand for Refuge places following the relaxation of COVID restrictions made 2021-22 a very challenging year. Accommodation layout were changed to make them more flexible and additional measures were adopted to improve the experience of residents in Refuge. The change in focus to accommodation was unexpected and although it inevitably affected some projects the refuge achieved a very successful year hitting all its support targets and getting victim families back into the community ready to move on to the next phase of their new lives. After lengthy delays (COVID) Suffolk County Council have confirmed that the provision of Refuge support in Suffolk will from April 2023 be determined through a Tender process starting in September 2022. Provision of the service until March 2023 will remain with LWA at funding levels agreed at 3% above that of 2020-21. Children services, previously supported by Suffolk County Council, is now largely funded by Children in Need and community donations. With funding very tight and at these levels of activity, the flexibility, the ability to work in partnership work and control costs embraced by our professional staff enabled the Refuge Service to successfully maintain a breakeven position in 2021-22.

- **The Women's Centre and Community Services**

Growth in demand for Women's Community Services accelerated following the COVID epidemic and the cessation of some services elsewhere in the County. The delivery of needed support, therefore, did need to change with support rolls redefined. To meet the identified increased need LWA had to expand the team by employing the Services of a Community Support Worker and a Family and Children Support Worker. The posts were partially funded by external donors (60%) and Reserves (40%). Whilst not ideal without the posts support to some very vulnerable victims would not have been possible. Although centred in Ipswich the work done by Community Services is countywide. Largely Lottery funded for the year Community Services also received significant support from the PCC. Despite this support, growing demand and increasing service initiatives means we continue to see a funding shortfall that is currently met from donations and from reserves. The funding gap was expected and contingencies were put in place by LWA with £60,000 put aside into a designated fund for the purpose of meeting the anticipated shortfall. £20,000 of the £60,000 put aside at the beginning of the year were used to meet the year's shortfall. With ending of Lottery funding and the challenges we face in 2022-23 it was agreed that a further £20,000 be allocated to this designated fund from Reserves and therefore keeping it at £60,000.

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

Achievements and performance (continued)

Domestic Abuse Awareness courses and training services now in the fifth year showed good improvement following the near collapse caused by COVID and the closure of many business and schools. These are high quality courses are very relevant for today and are beneficial to both individuals and organisation alike. We expect the growing acceptance of the benefits of these courses to pick up when normality returns and that the training service achieves self-sustainability within the next four years.

Many of the initiatives planned will take time and securing overall funding for the Women's Centre is proving challenging in the face of rising demand for, and growth in, services. Despite an improvement in managing costs on a like for like basis this year the Women's Centre will continued to run at a deficit for 2022 - 23 at around £50,000. The shortfall will be met partly from community fund raising, the bulk, however, will come from reserves where LWA have designated £60,000 to meet requirements over the next two years. Efforts to secure external funding are ongoing with a number of applications under consideration. Reserve designation notwithstanding the financial strength and integrity of Lighthouse Women's Aid will remain robust and we are confident in our support for the future of the Women's Centre

c. Investment policy and performance

The Trustees, in periods of low interest rate and economic uncertainty have adopted a low risk investment policy with the aim of securing capital without jeopardising the value of the charity's resources. As such funds have been kept in interest bearing deposit accounts and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. Due to the wider economic circumstances deposit rates remained depressed and so this aim was not achieved in the year.

The investment funds held on deposit achieved an average rate of 0.2% against the retail price index of 6.1% for the year.

Financial review

a. Review of performance during the year

In the face of continuing economic uncertainty, Lighthouse Women's Aid in 2021-22 continued to develop its profile and work to increase income from our local community as a proportion of total funds needed to meet service demands. Overall work done to change the way services were delivered in the difficult COVID-19 environment continued throughout 2021-22 and is not expected to be completed before mid-2022. The environment post COVID proved as traumatic as did the pandemic with a surge in inflationary pressures and economic uncertainties following years of little development or growth. As a result Community support fell by 23% and LWA posting a small deficit for the year at £15,000 (2020-21 surplus £25,328). Efforts to maintain and grow receipts from community fundraising will remain a key financial strategy to broaden and diversify funding sources and the team are continually looking for and pursuing a wide range of fund raising initiatives. It is likely to take some time, however, and the financing of demand growth for services in the short term will require continuing the designation of some funds from our reserves. This position was recognised early on and from the surplus raised in 2018 £60,000 was put into a designated fund to support Community Services. Some £20,000 of this designated fund was used in this year. To continue the necessary support for the Women's Centre and associated community projects the Trustees have agreed that the designated fund be topped up and remain in place for 2022 -23.

The continuing fallout from the COVID pandemic on services and activities and the subsequent reduction in receipts from the Community and Donors, although expected, was disappointing. 2022-23 is expected to be more challenging as we put into effect changes to service delivery systems and reorganise internal operations. These changes are necessary to improve efficiencies and effectiveness of LWA in the long term. Although some short term pain is expected LWA is financially robust and will successfully see through the current external and internal challenges. As a result of the economic uncertainties and the resulting fall in community donations in

LIGHTHOUSE WOMEN'S AID LIMITED

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

2021-22 the total income at £742,906 was £27,470 lower than last year (£770,376). Challenges to manage costs post the pandemic were many and various and despite efforts and vigilance by all staff total costs at £757,016 rose £11,968 against last year at £745,048. Proportionally, however, services delivered to victims rose by much more. In light of the significant economic upheaval we saw last year across the globe we expected a far greater collapse in public support last year. The fall off in receipts was nowhere near that expected and LWA only had to employ a third of the £60,000 put aside for the period. In light of this I am pleased to report LWA has managed to restrict the expected deficit in the year to £15,000. Given the continued short term funding gap expected in Community Services in 2022-23 and the time it's taking to develop other opportunities the Trustees have agreed that the designated fund at £60,000 created in 2020 to support the Women's Centre and associated community projects be retained for 2022-23. Our assessment is that, designated fund notwithstanding, LWA's balance sheet remains strong and within Charity Commission Guidance. We are confident that LWA will remain financially able to meet all our liabilities and commitments to victims, staff, suppliers and supporters alike.

Lighthouse Women's Aid cost base in 2021/22 remained in line with the Charity's strategy to grow and develop a countywide sustainable organisation capable of meeting the growing demands for Domestic Abuse services.

At the end of the year the total funds of the charity were £1,245,858, of which £447,355 relates to restricted funds and £60,000 to designated funds. Of the £738,503 general fund £394,060 relates to the value of buildings on which we have a mortgage of £185,260. Under Charity Commission rules Lighthouse Women's Aid have a policy to maintain unrestricted reserves equating to 3 months expenditure and in 2022 is £185,832.

b. Going concern

The trustees and management have prepared detailed financial forecasts that indicate that the Charity will be able to continue to meet its liabilities as they fall due and will continue to operate for the foreseeable future, being at least 12 months from the date of approval of these financial statements. Accordingly, these financial statements are prepared on the going concern basis.

c. Principal funding

The principal funding sources for the year were as follows:

- Suffolk County Council – provides funding for support services to Women in Refuge and those moving to independent living.
- Children In Need – part finance children services both within Refuge and Community Support.
- Ipswich Borough Council – provides funding for premises and premises maintenance.
- The Big Lottery Fund – provides funding for programmes run by Women's Centre.
- The Police and Crime Commissioner provide funding Community Service and Crisis Support.
- Sodexo – provide funding for ex-offender support and rehabilitation.
- The Rope Trust – provides funding in support for the Crisis Support.
- Suffolk Community Foundation – provided smaller funding grants in support of specific victim support projects and programmes.
- Other services are funding through smaller funding grants from a variety of sources and community funding initiatives.

Structure, governance and management

a. Constitution

Lighthouse Women's Aid Limited is registered as a charitable company limited by guarantee and was set up by Memorandum of Association on 17 March 1998.

The Company is constituted under a Trust Deed dated 17 March 1998 and is registered charity, number 1069296.

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

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The Trustees may at any time appoint any individual who is qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee.

c. Policies adopted for the induction and training of Trustees

New Trustees undergo three months' probation and are appointed a mentor. During this time the new trustee receives instruction on their obligations under charity and company law, the Charity Commission guidance on public benefits, governance obligations, the committee and decision making processes, the business plan and recent financial performances of the charity. During induction the new trustee will attend appropriate external training events on both Trusteeship and on Domestic Abuse where these will facilitate the undertaking of their role.

d. Pay policy for key management personnel

All Trustees give of their freely and no Trustee received remuneration in the year. Details of Trustee expenses are disclosed in note 10 to the financial statements.

The pay of senior staff is reviewed annually and normally increased in accordance with average earnings subject to funding. In view of the nature of the Charity, the Directors benchmark against pay levels in other specialised victim service provision organisation of a similar size run on a voluntary basis.

e. Organisational structure and decision making

The Directors consider the Board of Directors, who are the Charity's Trustees, and the senior management team comprise the key management personnel of the Charity. The Board of Directors have responsibility of the strategic direction of the Organisation and its operation within Charity Commission Guidance, company law and Memorandum of Association. The senior management team, reporting to the Board of Directors is in charge of directing and controlling, running and operating the Charity on a day to day basis in accordance with the policies rules and strategic directions as set out by the Board of Directors.

LIGHTHOUSE WOMEN'S AID LIMITED

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

Structure, governance and management (continued)

f. Reserves

Unrestricted Reserves

It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity, at a level which equates to approximately three months unrestricted expenditure to protect against a decline or interruption of future sources of income. Three months being deemed suitable to enable the business of the Charity in respect of funding allocations, continuity in provision of service and responsibilities to staff to be fulfilled.

Designated Funds

The Trustees provide funds to be designated for a specific project. The amount of any funds held will be appropriate to the purpose or use for which they have been designated. The precise purpose of designating funds will be stated in the notes to the accounts.

Restricted Funds

It is our policy to spend restricted funds within a reasonable time of receipt. Each restricted fund is treated separately (see note 17).

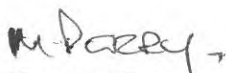
Plans for future periods

Future developments

- Continue to develop the Women's Centre services, roll out programmes countywide and seek continuation funding beyond 2022.
- Secure sustainable funding to continue safe and supportive refuge accommodation for women and children.
- Continue to develop Domestic Abuse training programmes delivered to Schools, Young People, Professionals and Businesses.
- Raise the profile of Lighthouse Women's Aid by raising the awareness, through public presentations, group talks and educational sessions, on the effects of domestic violence and abuse.
- Develop a fund raising strategy to diversify and improve our ability to secure funding for the long term sustainability of the Charity.

To achieve these goals the Charity has set up a number of Working Groups to review and develop recommendations for consideration by senior management and the directors during the year.

Approved by order of the members of the Board of Trustees on 16/11/2022 and signed on their behalf by:


Margaret Parry
Chair

LIGHTHOUSE WOMEN'S AID LIMITED

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

Independent Examiner's Report to the Trustees of Lighthouse Women's Aid Limited ('the Charity')

I report to the Trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Lighthouse Women's Aid Limited ('the Charitable Company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

This report is made solely to the Charitable Company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the Charitable Company's Trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Company and the Charitable Company's Trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and Basis of Report

As the Trustees of the Charitable Company (and its Directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Charitable Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the the Charitable Company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charitable Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

LIGHTHOUSE WOMEN'S AID LIMITED

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Adam Smith FCA (Independent Examiner)

Scrutton Bland LLP
Chartered Accountants
Fitzroy House
Crown Street
Ipswich
Suffolk
IP1 3LG

1 December 2022

LIGHTHOUSE WOMEN'S AID LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	89,307	30,063	119,370	156,452
Charitable activities	4	335,987	261,559	597,546	589,805
Investments	5	25,990	-	25,990	24,119
Total income		451,284	291,622	742,906	770,376
Expenditure on:					
Raising funds	6	988	295	1,283	304
Charitable activities	7	465,723	290,900	756,623	744,744
Total expenditure		466,711	291,195	757,906	745,048
Net (expenditure)/income		(15,427)	427	(15,000)	25,328
Transfers between funds	17	11,465	(11,465)	-	-
Net movement in funds		(3,962)	(11,038)	(15,000)	25,328
Reconciliation of funds:					
Total funds brought forward		802,465	458,393	1,260,858	1,235,530
Net movement in funds		(3,962)	(11,038)	(15,000)	25,328
Total funds carried forward	17	798,503	447,355	1,245,858	1,260,858

The Statement of Financial Activities includes all gains and losses recognised in the current and prior years.

The notes on pages 16 to 34 form part of these financial statements.

LIGHTHOUSE WOMEN'S AID LIMITED
REGISTERED NUMBER: 03532428

BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	703,944	725,464
Investment property	12	375,000	375,000
		<u>1,078,944</u>	<u>1,100,464</u>
Current assets			
Debtors	13	23,349	29,786
Investments	14	158,745	158,625
Cash at bank and in hand	20	282,479	252,297
		<u>464,573</u>	<u>440,708</u>
Creditors: amounts falling due within one year	15	(113,152)	(84,835)
Net current assets		<u>351,421</u>	<u>355,873</u>
Total assets less current liabilities		<u>1,430,365</u>	<u>1,456,337</u>
Creditors: amounts falling due after more than one year	16	(184,507)	(195,479)
Total net assets		<u><u>1,245,858</u></u>	<u><u>1,260,858</u></u>
Charity funds			
Restricted funds	17	447,355	458,393
Unrestricted funds	17	798,503	802,465
Total funds		<u><u>1,245,858</u></u>	<u><u>1,260,858</u></u>

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

1. General information

Lighthouse Women's Aid Limited (the "Company") is a Company limited by guarantee. The members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Going concern

The Trustees and management have prepared detailed financial forecasts that indicate that the Charity will be able to continue to meet its liabilities as they fall due and will continue to operate for the foreseeable future, being at least 12 months from the date of approval of these financial statements. Accordingly, these financial statements are prepared on the going concern basis.

2.3 Income

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

Income is deferred only when the charity has to fulfill conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

No amounts are included in the financial statements for services donated by volunteers.

Other income is recognised in the period in which it is receivable and when it is earned.

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

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised, along with any incidental expenses of acquisition.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is not charged on freehold land.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful live on the following bases:

Freehold property	- 2% or 5% straight line on cost
Fixtures and fittings	- 25% reducing balance
Computer equipment	- 25% reducing balance

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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

2. Accounting policies (continued)

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.14 Current asset investments

Current asset investments are included at the lower of cost and net realisable value.

LIGHTHOUSE WOMEN'S AID LIMITED

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

2. Accounting policies (continued)

2.15 Investment property

Investment properties are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of Financial Activities.

2.16 Taxation

Lighthouse Women's Aid Limited is a Charity within the meaning of the Charities Acts 1993 and 2006 and as such is a Charity within the meaning of Part 11, Corporation Tax Act 2010. Accordingly Lighthouse Women's Aid Limited is potentially exempt from taxation in respect of income or gains received within categories covered by Part 11, Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to its charitable purposes.

2.17 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	89,307	30,063	119,370	143,221
Coronavirus Job Retention Scheme Income	-	-	-	13,231
Total 2022	89,307	30,063	119,370	156,452

In 2021, of the total income from donations & legacies, £95,830 was to unrestricted funds and £45,222 was to restricted funds.

LIGHTHOUSE WOMEN'S AID LIMITED

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

4. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Grants receivable	4,348	261,559	265,907	288,963
Accommodation based services and rent	259,774	-	259,774	231,049
Non-accommodation based services	67,809	-	67,809	66,480
Sundry residents income	4,056	-	4,056	3,313
Total 2022	335,987	261,559	597,546	589,805

In 2021, of the total income from charitable activities, £315,572 was to unrestricted funds and £289,633 was to restricted funds.

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment properties	25,870	25,870	24,072
Bank interest receivable	120	120	47
Total 2022	25,990	25,990	24,119

In 2021, of the total income from investments, £24,119 was to unrestricted funds and £nil was to restricted funds.

LIGHTHOUSE WOMEN'S AID LIMITED

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

6. Expenditure on raising funds**Costs of raising voluntary income**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising and publicity	988	295	1,283	304

In 2021, of the total expenditure from raising voluntary income, £202 was to unrestricted funds and £102 was to restricted funds.

7. Analysis of expenditure on charitable activities**Summary by fund type**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Staff costs	374,050	212,901	586,951	568,080
Depreciation	14,101	10,340	24,441	24,193
Women's centre running costs	11,329	16,186	27,515	29,408
Building running costs	37,247	22,201	59,448	64,786
Children's expenses	-	-	-	1,932
Support costs	23,493	20,922	44,415	46,264
Communications	1,488	-	1,488	1,679
General expenses	4,015	8,350	12,365	8,402
Total 2022	465,723	290,900	756,623	744,744
Total 2021	457,540	287,204	744,744	

LIGHTHOUSE WOMEN'S AID LIMITED

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

8. Net (expenditure)/income

	2022	2021
	£	£
This is stated after charging:		
Depreciation of tangible fixed assets		
- owned by the Charity	24,441	23,432
Independent Examiner's fee	4,680	4,560
Operating lease rentals:		
-Land and buildings	18,300	18,300
-Other	3,216	6,624
Interest payable	7,894	8,652
	<u> </u>	<u> </u>

9. Staff costs

	2022	2021
	£	£
Wages and salaries	521,287	507,153
Social security costs	38,997	36,372
Contribution to defined contribution pension schemes	26,667	24,555
	<u> </u>	<u> </u>
	<u>586,951</u>	<u>568,080</u>

The average number of persons employed by the Charity during the year was as follows:

	2022	2021
	No.	No.
Charitable activities	17	14
Governance and administration of the Charity	5	4
	<u> </u>	<u> </u>
	<u>22</u>	<u>18</u>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, none of the Trustees received any remuneration for their qualifying services to the Charity or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses were incurred (2021 - £NIL).

LIGHTHOUSE WOMEN'S AID LIMITED

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

11. Tangible fixed assets

	Freehold land and property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2021	845,237	136,939	49,751	1,031,927
Additions	-	1,871	1,050	2,921
At 31 March 2022	845,237	138,810	50,801	1,034,848
Depreciation				
At 1 April 2021	157,665	117,584	31,214	306,463
Charge for the year	16,624	3,849	3,968	24,441
At 31 March 2022	174,289	121,433	35,182	330,904
Net book value				
At 31 March 2022	670,948	17,377	15,619	703,944
At 31 March 2021	687,572	19,355	18,537	725,464

The Charitable Company's freehold properties were revalued in 2017. At the point of transition to FRS 102, Trustees elected to adopt the transitional arrangements contained within FRS 102 to treat the valuation as deemed cost. The historical depreciated cost of the freehold property is £237,599 (2021: £238,489).

Included in freehold land and property is freehold land amounting to £95,273 (2021: £95,273) which is not depreciated.

LIGHTHOUSE WOMEN'S AID LIMITED

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

16. Creditors: Amounts falling due after more than one year

	2022 £	2021 £
Bank loan	184,507	195,479

Included within the above are amounts falling due as follows:

	2022 £	2021 £
Between one and two years		
Bank loan	10,909	9,460
Between two and five years		
Bank loan	33,932	30,950
Over five years		
Bank loan	139,666	155,069

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2022 £	2021 £
Repayable by instalments	139,666	155,069

Creditors: Amounts falling due after more than one year comprises of a bank loan which is secured by a charge on the freehold property. It is repayable by 300 monthly instalments at an interest rate of 2.9% until 30 November 2026 when the interest rate increases to 5.24%.

LIGHTHOUSE WOMEN'S AID LIMITED

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

17. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Designated Funds - all funds	465,158	-	-	-	465,158
General funds					
General Funds - all funds	337,307	451,284	(466,711)	11,465	333,345
Total Unrestricted funds	802,465	451,284	(466,711)	11,465	798,503
Restricted funds					
Refuge 1 - National Lottery	109,540	98,558	(87,164)	(11,394)	109,540
Refuge 1 - Other funding	128,947	-	(583)	-	128,364
Revaluation reserve	197,221	-	-	-	197,221
Play equipment	2,256	-	-	-	2,256
PCC - COVID grant	2,041	-	(408)	-	1,633
Norfolk & Suffolk Probation Trust	13	7,351	(7,351)	-	13
Suffolk Community Foundation	1,745	-	-	-	1,745
Community service donations	-	16,390	(17,409)	-	(1,019)
SCC - Housing Support	1,005	-	-	-	1,005
Rope Trust Emergency Fund	-	1,000	-	-	1,000
Irregular donations	-	542	-	-	542
Children & Young people donors	-	1,569	(1,569)	-	-
Crisis Worker Support	-	12,667	(12,667)	-	-
Locality Budget - computer purchases	2,933	-	-	-	2,933
Summer Playscheme	-	2,068	(1,997)	(71)	-
Donations - refuge services	12,506	11,562	(21,946)	-	2,122
Resettlement fund	186	6,652	(6,838)	-	-
Children in Need	-	43,763	(43,763)	-	-
Ipswich Borough Council	-	17,000	(17,000)	-	-

LIGHTHOUSE WOMEN'S AID LIMITED

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

17. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
PCC - Women's Centre	-	72,500	(72,500)	-	-
	<u>458,393</u>	<u>291,622</u>	<u>(291,195)</u>	<u>(11,465)</u>	<u>447,355</u>
Total of funds	<u><u>1,260,858</u></u>	<u><u>742,906</u></u>	<u><u>(757,906)</u></u>	<u><u>-</u></u>	<u><u>1,245,858</u></u>

LIGHTHOUSE WOMEN'S AID LIMITED

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

17. Statement of funds (continued)

The National Lottery and other funds represent the net book value of Refuge 1. The fund balances are reduced by depreciation charged on the facility.

The revaluation reserve represents the revaluation of assets held as restricted funds.

The play equipment fund represents the funds received to purchase a new sun shelter at Refuge 1, along with other equipment for children at the refuge.

Women's Centre donations represents funds donated by members of the public in respect of the Women's Centre which have not yet been spent.

The Norfolk & Suffolk Community Rehabilitation Company grant has been awarded in order to develop and set up a programme to support women offenders in the local area.

The Big Lottery Fund Grant has been awarded in order to run a Women and Children's Wellbeing Centre in Ipswich.

The Rope Trust grant has been awarded to help victims needing immediate and urgent help.

The Resettlement Fund grant was awarded to help victims of domestic violence moving to independent accommodation.

The SCC (Suffolk County Council) grant has been awarded to support victims that have no recourse to public funds.

The Summer Playscheme fund is the grant awarded towards the funding of a six week play scheme for resident children.

The Children In Need grant has been awarded in order to fund two Children and Young People's Transitional Workers.

Children & Young People Donors help to meet the cost of running the Children and Young People Support Services in Refuge following the grant withdrawal from Suffolk County Council.

Locality Budget is a grant from Labour Party Councillors at Suffolk County Council for the purchase of new computers.

Donations-Refuge Service provides community support for victims at refuge and looking for help to move on.

Suffolk Foundation-crisis worker represents a grant to help meet the cost of expanding the crisis support service necessary to meet the growing demand from victims in urgent need of safety from further abuse risk.

The PCC (Police & Crime Commissioner) Women's Centre grant has been awarded to support the charity during the pandemic.

Transfers from restricted funds to unrestricted funds arise where grants are given either to purchase fixed assets or to cover a proportion of administration expenses.

The designated funds represent money designated for the Women's Centre and community projects and resources held in property.

LIGHTHOUSE WOMEN'S AID LIMITED

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

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	274,048	451,416	725,464
Investment property	375,000	-	375,000
Current assets	433,731	6,977	440,708
Creditors due within one year	(84,835)	-	(84,835)
Creditors due in more than one year	(195,479)	-	(195,479)
Total	802,465	458,393	1,260,858

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net (expenditure)/ income for the year (as per Statement of Financial Activities)	(15,000)	25,328
Adjustments for:		
Depreciation charges	24,441	24,193
Bank interest receivable	(120)	(47)
Loss on the sale of tangible fixed assets	-	544
Decrease/(increase) in debtors	6,437	(666)
Increase in creditors	26,773	21,103
Net cash generated from operating activities	42,531	70,455

20. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash at bank and in hand	282,479	252,297
Notice deposits (less than 3 months)	158,745	158,625
Total cash and cash equivalents	441,224	410,922

LIGHTHOUSE WOMEN'S AID LIMITED

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

21. Analysis of changes in net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	252,297	30,182	282,479
Debt due within 1 year	(9,058)	(1,544)	(10,602)
Debt due after 1 year	(195,479)	10,972	(184,507)
Liquid investments	158,625	120	158,745
	<u>206,385</u>	<u>39,730</u>	<u>246,115</u>

LIGHTHOUSE WOMEN'S AID LIMITED

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

22. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £26,667 (2021 - £24,442). Contributions totaling £Nil (2021 - £Nil) were payable to the fund at the balance sheet date.

23. Operating lease commitments

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	10,386	12,366
Later than 1 year and not later than 5 years	264	1,500
	<u>10,650</u>	<u>13,866</u>

24. Related party transactions

The key management personnel of the Charity received remuneration amounting to £133,715 (2021: £119,071).

There were no other related party transactions in either year.

25. Controlling party

The Charity is a limited liability company Limited by guarantee. There is no ultimate controlling party.