

COMPANY REGISTRATION NO. 3480722

REGISTERED CHARITY NO. 1075163

LATIN AMERICAN WOMEN'S RIGHTS SERVICE
(a company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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COMPANY INFORMATION

Trustees	Laura Somoggi Vanessa Gabriel-Robinson Floralba Hague Sofia Collignon Catherine Boutet Daniella Dávila Aquije (appointed 26 April 2021) Renata Neuwirth Pepl (appointed 26 April 2021) Sandra Hayne (appointed 26 April 2021)
Secretary	Gisela Valle
Chief Executive Officer (known as Director)	Gisela Valle
Registered office	Tindlemanor 52 - 54 Featherstone Street London EC1Y 8RT
Bankers	Unity Trust Bank PO Box 782 Orpington BR6 1EN
	and Lloyds Bank plc PO Box 1000 BX1 1LT
Auditors	Knox Cropper 65/68 Leadenhall Street London EC3A 2AD
Company registration number	3480722
Registered charity number	1075163

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are directors of the company for Companies Act purposes, present their report and the audited financial statements for the year ended 31 March 2022. This is a directors' report required by S417 of the Companies Act 2006.

The trustees confirm that the financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

STRUCTURE AND GOVERNANCE

Governing instrument

The Latin American Women's Rights Service (LAWRS) is a charitable company incorporated on 15 December 1997 and registered as a charity on 19 April 1999. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of directors

The directors of the company are also charity trustees for the purposes of charity law. Under the company's Articles they are known as company directors.

LAWRS is a membership organisation. Members (111 as of 31 March 2022), are entitled to vote and to stand for election to the Board of Directors at the AGM. Directors are elected to serve for one year at a time. Under the requirements of the Articles of Association, one third of the Board members, specifically those who have been longest in office since the last election, shall retire from office. A retiring officer shall be eligible for re-election. Directors are entitled to appoint new directors for vacancies on the Board to ensure it has a range of skills and competences.

Organisational structure

The Board of Directors is responsible for strategic direction, policy-making and overall control of the charity. Members bring a variety of backgrounds and skills relevant to their governance roles and LAWRS' work. The Company Secretary attends Board meetings but has no voting rights. In addition to office holding posts (chair, vice chair and treasurer), individual trustees support specific areas of the work as lead trustees for specific projects, and are accountable to the full committee.

The Board meets every two months. The Board of Directors makes decisions on strategy, compliance, accountability and monitors risk, budget, and operations. As part of its work, the Board approves the charity's business plan, annual work programmes, annual budget and receives quarterly financial reports to control the charity's performance against budgets. Day-to-day operations, staff management and operational decisions are delegated to the Director who receives supervision from the Chair.

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Directors' induction and training

Following election/appointment each new director receives a Trustee Information Pack detailing roles and responsibilities, legal and financial information of the company, its business plan and its operational policies. An in-house trustee induction is delivered following election of new members, which may include spending at least half a day in the offices of the charity to acquaint themselves with everyday operations, staff and services. The company secretary shares opportunities of external training with Board members. During the reporting year, all new trustees attended training on the role and responsibilities of charity trustees. They also attended or are scheduled to attend specialist training on Charity finances. Other members attended seminars on charity legislation and other topics relevant to their governance roles.

Risk mitigation

The trustees reviewed their risk assessment in May 2022. The trustees at various meeting during the year have examined likely risks of constitutional, financial, governance, management, operations, fundraising, external influences, human resources and health and safety and agreed measures to reduce and mitigate risks. Agreed actions, systems and procedures to mitigate risks have been implemented.

Policies and legislation affecting migrant women, cuts in the welfare system, reduced avenues to access justice, the increase in cost of living crisis, and the demonisation of migration coupled with increased demand for services, against a reduction in funding continue to present risks to the financial sustainability of the organisation. Despite good results this year, the Trustees continue to consider measures to mitigate risks associated with dependency on grant funding and continue attempting to diversify funding streams and secure financial sustainability.

OBJECTIVES AND ACTIVITIES

SUMMARY OF CHARITABLE OBJECTS

The purposes of the charity as set out in the Memorandum of Association are: "To promote any charitable purpose for the benefit of Latin American women and their children living in the UK by providing advice, information and support in the areas of welfare benefits, health, housing, education, employment and training, immigration, family and the relief of poverty and distress".

LAWRS' mission is "to pursue equal rights and social justice for all Latin American women and migrant women in the UK". The work of LAWRS is guided by three strategic drivers which are: combating poverty; tackling gender-based violence; and nurturing full participation in our new communities. These drivers are underpinned by a common thread which is to contribute to creating an environment that protects migrant women's physical integrity and security and provides us full and equitable economic, social and political rights.

Public benefit

The trustees have received briefing and training to ensure that the work of LAWRS adheres to the Charity Commission's guidance on "Charities and Public Benefit" and strictly furthers LAWRS' charitable purposes for public benefit. In implementing their duties under Section 4 of the Charities Act 2011, the trustees considered the restrictions to benefit a section of the public, based on ethnic/national origin, and gender, to strictly fall within our charitable objects. No other restrictions apply in terms of access to facilities, degree of need or any other factors, and our services are free.

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Who used and benefited from our services?

Latin Americans are the second fastest growing Non-EU migrant groups in the UK (Towards Visibility, 2016), and approximately a quarter of a million in the UK.

Most Latin American migrant women are in employment but are seriously affected by “in-work poverty” surviving on incomes below the official poverty line. Despite being highly skilled, most of our service users (SUs) work in low-paid/low skilled jobs as domestics, cleaners, in catering, hospitality and generally in outsourced sectors that are gender segregated, over-exploitative, and unregulated. Most experience housing problems and “hidden homelessness” living in insecure and overcrowded, sub-standard private rented accommodation. Access to public services is low; and fewer than 20% access welfare support. Affected by intersectional discrimination on the basis of race, gender and migration status, most of our service users are also subjected to gender-based abuse.

Despite heightened vulnerability to abuse, factors such as - but not limited to - legal status, age, class, race, disability, lack of English skills and of system knowledge, make it harder for Latin American women to assert their rights. By offering specialist services with a holistic and user centred approach, LAWRS offers a much-needed response to women’s complex and multiple needs; while continuing to uphold, promote and extend Latin American migrant women’s rights.

ACHIEVEMENTS AND PERFORMANCE

Covid-19: one year on

LAWRS entered the second year of the pandemic with remote service provision well established and increased capacity resulting from the ability to secure emergency funding. However, this period did not see demand for our services abate, on the contrary, it quickly became apparent that the resilience of the community had been impacted due to the compounding effects of the pandemic with decades of precarious working and living conditions, the hostile environment’s deterrence effect on access to statutory services, and the consequences of being part of a community whose needs are unrecognized and therefore unmet. Internally, our own staff and volunteers were also feeling the effects of the sustained levels of stress and isolation that accompanied the pandemic. This presented a complex picture for the organisation as we carried on with seeking ways to support our community whilst working hard to ensure the wellbeing of our team and its sustainability.

Although LAWRS adapted promptly to the lockdowns guaranteeing continuous remote service provision, it quickly became apparent that the disruption caused to statutory services was going to take longer to resolve as slower remote working conditions started to create backlogs within government departments such as the Department for Work and Pensions and the Home Office as well as within the judicial system. This in turn became an opportunity to try to brush off complex cases or to delay or deny responses to migrants which in turn continued to increase the time and advocacy efforts required to support our service users.

During this period, we increased our efforts to support our community to access healthcare with a particular emphasis on ensuring access to the Covid vaccine for Latin Americans. For this we published information in community languages on the vaccine and how to access it as well as supporting local authorities to better engage with the Latin American community. In partnership with Southwark and Indoamerican Refugee and Migrants Organisation (IRMO), we developed online events completely in Spanish and Portuguese bringing together a wide array of healthcare professionals to provide information and answer questions about the vaccine in specific situations such as vaccination safety during pregnancy. We continued this work with Southwark and IRMO launching in January 2022 the first ever project funded by Southwark to provide outreach services in community languages for the Latin American community to access the vaccine, register with the GP, engage with healthcare professionals, and access information

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through online events and leaflets. We will be publishing the specific learnings from the project later in 2022.

Our experience providing advice and access to services through the helpline was a positive one as it allowed not only to increase our reach and decrease the time needed for remote advice and casework but also to add a new avenue to support the skills and development of our volunteers through volunteer advisor roles. This required to have a robust management system in place to ensure the quality of the advice and the support of our volunteers, including through access to clinical supervision. The challenge facing the organisation now is to transition to secure and sustainable funding to continue providing this service.

As an organisation, we are very proud of how resilient our team has been in the face of increased levels of demand, complexification of cases and inadequate statutory responses to the crisis. However, we are facing the challenge of the economic and social effects of the immediate healthcare crisis whilst transitioning from short term emergency funding to sustainable longer-term support. To add to an already difficult picture the cost-of-living crisis is presenting challenges for our community as well as our organisation as we understand that this will again have disproportionate effects on minoritised communities, especially women and migrants.

In this context, staff and volunteers' wellbeing continues to be priority in our aim of providing sustainable services. In addition to the measures put in last year, such as check-ins and check-outs, training and support and flexible working conditions, we are dedicating resources to ensure our team can put their concerns forward through listening sessions with the senior management team. The cost-of-living crisis will inevitably impact our staff, which is a concern that has been incorporated into our fundraising plans to support salary levels and that we make more commissioners and funders aware of the need to ensure that 'by and for' organisations, such as LAWRS, are funded in a way that contributes to the economic resilience of the communities we are part of.

Finally, during this reporting period LAWRS has embarked on an ambitious internal consultation to put a comprehensive theory of change to help us underpin the strategic planning for the next period. The theory of change centers on the structural issues that create the inequalities facing Latin American women, such as: lack of decent employment opportunities, discrimination from statutory services, the lack of spaces for organising to create political action based on social justice, and violence against women and girls. We will be further consulting our theory of change with service users and other stakeholders before launching it so we can produce effective programmes for change.

Despite all the challenges mentioned above, LAWRS considers it has been able to achieve the expected outcomes, facilitating change and empowering women to overcome life challenges and embark on a life journey free from violence. We continue learning from the experiences of the last years in order to become more effective in our work, as part of our community, and to keep pushing for social justice.

1. Specialist services for Latin American migrant women in the UK

LAWRS successfully continued to deliver its service on general advice, prevention of violence against women and girls and counselling, following a holistic approach. This approach implies delivering multidisciplinary casework, creche services (before lockdown), peer to peer support, access to empowerment and social change programmes, all this while recognizing the intersectional needs of women and girls due to their cultural backgrounds, identities and social position.

Our approach and methodologies enable women and girls to access information on various issues and concerns that directly impact their rights, find safety after being victims of violence and gain support from their peers and counsellors to overcome trauma caused by different circumstances (including violence in all its forms). We are proud to continue as one of the most well-known organisations in the Latin American

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community based in the UK. Our services are frequently spread by word of mouth from one service user to a potential service user.

The following are some key figures that illustrate the reach of our work:

- Case working

Domain of change	Indicator progress ¹
Women accessing general advice and information, and support on the EU settlement scheme	<p>881 women access LAWRS services.</p> <p>Advice given on the following issues</p> <ul style="list-style-type: none"> • 258 cases on housing rights • 301 cases welfare benefits • 39 cases on money and debt • 79 cases on employment and employment rights • 6 victims of exploitation • 87 other services <p>137 women access the EU settlement scheme service</p> <p>2006 sessions provided</p>
Women supported through counseling and overcoming trauma	<p>256 women accessed counseling services provided by team following their initial needs assessment.</p> <p>1481 sessions provided</p> <p>92 crisis interventions</p>
Women survivors of violence supported to find safety	<p>356 women access VAW advice</p> <ul style="list-style-type: none"> • 149 supported women have No Recourse to Public Funds <p>69 women accessed peer to peer support.</p> <p>2029 sessions provided</p>
Women accessing services through the Helpline ²	<p>750 women accessed advice and referrals to services</p> <p>Work to set up the Helpline included:</p> <ul style="list-style-type: none"> • Toolkit development • Training for advisers • Helpline infrastructure set up

During this period, we continued providing weekly advice sessions for women experiencing violations to their employment rights and fostering partnerships that allow our service users to benefit from services not generally available to them.

For example, our partnership with LawWorks supported three women to claim unpaid wages. The sum of £9,800 was obtained on behalf of two of the clients, while one case is still ongoing. We also supported six victims of exploitation, while striving to provide spaces for our service users to engage and share their stories, as part of their road to recovery.

¹ Figures should not be read accumulative. A woman may consult LAWRS on a variety of issues. Following our holistic approach, each team will refer cases to another team when a woman requires more information or support once she has given consent to pass forward her case.

² Running from Monday to Friday between 11 am and 1 pm.

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- Workshops and training

Objective of workshops and training	Indicator progress ³
Women participate in workshops to strengthen knowledge, skills and capacities of women	Number of workshops per theme <ul style="list-style-type: none"> • 2 employability • 2 Employment rights • 4 Financial awareness and Tax/Welfare Benefits • 2 Brexit and EU settlement • 8 VAWG and harmful practices • 5 Mental health and wellbeing
Raising awareness workshops with the Latin American community and professionals	<ul style="list-style-type: none"> • 4 presentations on VAWG service in community settings • 3 training sessions for professionals on VAWG and harmful practices • 4 staff training for professionals in school settings • 1 train the trainer on Sexual Harassment from a VAWG and trauma informed perspective for union representatives • 2 IWGB women's committees on sexual harassment supported • 6 VAWG prevention whole school assembly trainings • 4 CORE group training on VAWG prevention for students • 3 Healthy relationship workshops for students
Supporting women to overcome language barriers	128 women participated in the Language Café

These figures illustrate the complexity of the accompaniment given by LAWRS to its service users. They also illustrate how cases are becoming more complex as case workers are being required to provide multiple sessions on a same issue to properly support women in their consultation. We continue to see with worry the linkages between VAWG and their financial wellbeing and autonomy, particularly when looking at the number of women who have experience violence and have NRPF.

Case study – Supporting undocumented survivors

Yessika* is from Latin America. She arrived in the UK more than 10 years ago with her two children and her now ex-partner who is of EU citizenship. Yessika has suffered multiple forms of domestic violence consisting of coercive, sexual, and physical abuse. Upon arriving in the UK, the perpetrator, the father of her children, used his knowledge of the system against her and did not apply for her residency card. Instead, he applied for benefits as a single parent and falsely claimed Yessika had returned to her home country due to mental health issues. A year after arriving in the UK, Yessika fell pregnant with their third child. At six months, the perpetrator held her by her neck; went on top of her and punched her on one side of her face. At the time she was afraid to report to the police due to her irregular status and fear of losing her children. A couple of years later however another incident occurred in which their eldest child sought help from the neighbors and called the police. The family was then referred to social services with three minor children and the youngest being disabled at harm.

In 2013, Yessika and the perpetrator no longer lived together but due to his financial difficulties he moved back into their home with his new partner. Later that year Yessika was forced out of her home and threatened with deportation by the perpetrator. On several accounts, Yessika was subjected to

³ Figures should not be read accumulative. A woman may consult LAWRS on a variety of issues. Following our holistic approach, each team will refer cases to another team when a woman requires more information or support once she has given consent to pass forward her case.

extensive forms of blackmailing against her irregular immigration status if she did not comply with his requests. Unfortunately, Yessika became homeless and was left destitute because of the abuse and no access to public funds. Yessika was left at a crossroads and was coerced to return home under the perpetrators' conditions. The perpetrator would use child contact to sexually harass her and offer to visit her room which she shared with her children at night whilst his partner slept in the next room.

Yessika was repeatedly let down by the system in both seeking justice for the perpetrators action and in regulating her immigration status. She reported her perpetrator to the police several times due to sexual assault, excessive coerciveness and blackmailing over legal status. Yessika does not speak English; the police did not always provide an interpreter and as a result a report and no further action from the police was made. On more than once occasion, she was told her perpetrator would be arrested and he was not. Yessika felt that the police did not take her case seriously. In addition, Yessika experienced several barriers in her process of regulating her immigration status. Under EU law she was not eligible to apply to the EU Settlement Scheme despite her three children having European citizenship. She was not the primary care of her children and as she was never married and was not able to apply for an EEA residence card as a durable partner of an EEA national, she was not considered a family member of an EEA national. At times the perpetrator would also not cooperate with her legal process in applying for the EU Settlement Scheme for their children. This year however, she received her status of indefinite leave to remain.

*Not her real name

2. Speaking up: working for social justice



During this year, LAWRS continued to grow its influence with decision makers and stakeholders in a context of increasing hostility towards migrant's rights and civil liberties and of serious failings in policing to tackle misogyny and racism.

After the failure to include protections for migrant women in the Domestic Abuse Act, safe reporting for survivors of gender-based violence, labour exploitation and modern slavery remained an area of concern for LAWRS. This was exacerbated by the Home Office's response to the super complaint on data sharing. In its review, the Home Office disregarded the findings of the investigative bodies of the super complaint, as well as the concerns raised by the women's and anti-trafficking sectors, in favour of the introduction of an Immigration Enforcement (IE) Migrant Victims Protocol.

This Protocol seeks to institutionalise the involvement of immigration enforcement in police responses to migrant victims of crime as well as to widen the reach of the data-sharing arrangements, to include British Transport Police and Ministry of Defence Police. LAWRS, as leaders of the Step Up Migrant Women campaign, facilitated the response from 13 of the 16 voluntary organisations from the women's and anti-trafficking sectors who participated in the review, in order to reject the Protocol on the basis of its discriminatory effects and to disengage from a process that will harm migrant victims of crime as exemplified by the case study below.

Case study – The harm of data-sharing

Lucia* is from Latin America and came to the UK on a visitor visa. In 2019, she met her partner online, and after some months, he proposed and convinced her to stay in the UK by telling her he would marry her before her visa expired. However, as time passed, he became aggressive and began isolating her from friends and family. When the pandemic hit, he increased his control over her. At the end of last year, she ended the relationship. After that, he would send her messages and emails insulting and threatening her.

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She sought support from LAWRS. She was experiencing a high-risk case of abuse and stalking, which led to a deterioration of her mental health and the development of suicidal thoughts. Despite the risk, Lucia was fearful of contacting the police due to her lack of legal status, but as the threats and stalking grew worse, her caseworker supported her to report him to the police. They filed an online report asking for an interpreter.

When the police came to her home, no interpreter was provided. Lucia felt that her case and evidence were undermined. She felt embarrassed and blamed as police officers asked her if she did not know that meeting people online was not safe. Later, when the police asked for an ID and looked through her passport and expired visa, they called Immigration Enforcement in front of her and told her that she should be ready to leave at any moment. The officers did not want to leave her place until she gave them a date for her return to her home country. Before leaving, one of the officers told her that he didn't want to call the Home Office but had no other alternative.

Regarding the abuse case, police told Lucia that there she was not a victim of crime as her perpetrator was not threatening her. The only recommendation was that she change her contact details. Lucia was not provided with the crime reference number or any commitment that her abuser would be investigated. This was the first time Lucia sought support from the police after three years of being in an abusive relationship. She felt let down by the police and fearful of removal from the country as a consequence of having reported the crime. Meanwhile, her perpetrator continued to harass her, sending her emails with threats to come to her house.

The police report to Immigration Enforcement filled Lucia with terror. She contacted her caseworker extremely distressed, saying she did not want to have any contact with the police. As abuse escalated again, her caseworker tried to convince her to make another report, which Lucia opposed as she was more afraid of deportation. Eight days after the police report, Lucia got an immigration enforcement letter. The letter exacerbated Lucia's fear and made her decide to disengage from LAWRS' support altogether. She told her caseworker that she did not believe there would be a way to obtain any justice. Despite being a victim, she felt she was treated as a criminal facing negative consequences due to her immigration status.

*Not her real name

This coordinated approach from both sectors was later replicated in the introduction of probing amendments on safe reporting in the Nationality and Borders Bill and in the influencing of the Mayor's Office for Policing and Crime's (MOPAC) Consultation on Police and Crime Plan 2021-25.

As the review of super complaint was ongoing, disturbing patterns of failings in policing regarding violence against women and girls (VAWG) started to emerge such as the murder of Sarah Everard – in March 2021 - and the publication of the [Operation Hotton report](#) shedding light on issues of misogyny and racism within the Metropolitan Police. In the context of our campaign for the protection of migrant women and the police's resistance to protect them without discrimination, this was not news for LAWRS.

However, we believe this situation has helped us to highlight that levels of confidence and trust in policing are not the same for all women, and that better responses are needed taking into consideration the intersection of gender with other characteristics such as race, sexuality, disability, and immigration status, among others. In this context, we increased our engagement with policing bodies both at the national as well as at the local level to advocate for an intersectional approach to police practices as well as an increase in disaggregated data covering all protected characteristics (and immigration status) that could shed light on the disproportionate impacts of poor police practice on marginalised groups.

In the area of violence against women and girls (VAWG), this period covered critical policy processes that allowed LAWRS to continue raising awareness of the urgent need for protection for migrant women experiencing gender-based violence. This year, LAWRS increased their visibility and recognition as one of

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the organisations leading the work on the intersection of immigration status and violence against women and girls. Resulting from this recognition, we became members of different stakeholder engagement groups such as the Domestic Abuse Commissioner's Supporting Migrant Survivors Working Group, the National Police Chiefs Council's (NPCC) Domestic Abuse Stakeholders Group and its VAWG taskforce, amongst others. The latter is led by Deputy Chief Constable Maggie Blyth and set up as a response to the spread culture of misogyny amongst police forces. These spaces have allowed us to represent and highlight the particular needs of victims and survivors subjected to intersectional oppression and explore alternatives to ensure they are not discriminated against.

During this year, we got actively involved in new areas of influence for LAWRS but that are relevant for migrant women. On the one hand, we engaged in giving visibility to the difficulties faced by women from our community when accessing the Family Court System participating in events hosted by the Domestic Abuse Commissioner. On the other, we became members of the steering group of a Women's Aid led national campaign focusing on the negative impacts of domestic abuse on women's mental health co-hosting a webinar on this issue.

It was particularly emphasised that the barriers to justice faced by Deaf and disabled survivors, and by Black and minoritized survivors need to be better understood and addressed. This came through very strongly in our domestic abuse service organisations roundtable where the nature of these barriers was discussed in detail. The barriers discussed included lack of understanding of the distinct ways that survivors in different communities may experience domestic abuse, prejudice within relevant agencies (for example questioning about someone's immigration status) and lack appropriate specialist support.

= Improving the family court response to domestic abuse report by the Domestic Abuse and Victims Commissioners (November 2021).

This period was also challenging as the Domestic Abuse Act received Royal Assent, excluding migrant women from the protection it provides. Furthermore, draconian legislation such as the Nationality and Borders Bill, the Police, Crime, Sentencing and Courts Bill progressed through Parliament. In opposition to both Bills, we joined organisations to speak about the harm those legislative proposals would have on victims and survivors of gender-based abuse. For the Nationality and Borders Bill, with the support of Baroness Meacher and the Reverend Bishop of London, we continued our work to give visibility to the lack of safe reporting mechanisms for victims of domestic abuse. Considering the wide scope of the implications of the Bill and our intersectional approach to our campaign on migrant women, we also worked with the Anti-trafficking sector to raise this issue through a different amendment in partnership with well recognised organisations such as Helen Bamber Foundation, the Anti Trafficking and Labour Exploitation Unit (ATLEU), FLEX and Kalayaan, among others.

In the area of labour exploitation and employment rights we continued to participate in key networks and partnerships, such as the Labour Exploitation Advisory Group (LEAG), Employment Legal Advice Network (ELAN), London Mayor's Migrant and Refugee Advisory Panel (MRAP), Human Trafficking Foundation London Working Group, Brexit Civil Society Alliance's EUSS Working Group, and the Platform for International Cooperation on Undocumented Migrants (PICUM) working groups, among others, giving visibility to the ongoing issues experienced by the community for decades, but made worse by the COVID-19 pandemic.

Understanding the need to influence policy and legislation at the earliest possible stages we had an active participation in responding to public consultations including: the Human Rights Act consultation; Ministry of Justice's Consultation on the Victims' Bill; Mayor's Office for Policing and Crime (MOPAC)'s Consultation on Police and Crime Plan 2021-25; Public Bill Committee – Nationality and Borders Bill; Consultation on the New Plan for Immigration; and Low Pay Commission – Consultation on April 2022 National Minimum Wage rates.

Case study – National Minimum Wage

Elsa came to the UK in 2018 because a friend told her of a job as a domestic worker. At the interview she was told she would be working as a housekeeper, earning £1350 a month, living with the employer and her two teenage daughters. Her tasks in the house included cleaning, cooking, looking after the children, washing and ironing, shopping, driving the children to school and the employer wherever she needed to go, mowing the lawn, and looking after their pet, among others. On the weekends, the employer often organised parties for which Elsa would have to cook and clean. Her working day started at 7 AM, finishing sometimes at 7 PM, sometimes later. She had 2 hours off a day, which in practice she could never take as she would be requested to perform different tasks. On her 2 days off a week, the employer would still make Elsa work if she was in the house or call her to come back when she was out. Elsa had no contacts here and did not speak English. The employer refused to help her enrol in an ESOL class, claiming she did not need to learn.

When her own daughter was going to come and live with her, Elsa wanted to rent a room, but found it was impossible because she did not have a contract, despite repeatedly asking her employer for one. The employer offered Elsa to bring her daughter to live with them, and she would deduct £350 from her pay. As a result, she earned £1000 during the last year of employment.

Without a contract and little savings, Elsa found it impossible to leave her employment as she could not rent a room for herself and her daughter. Finally, she decided to seek help and contacted LAWRS, and was able to leave. She was referred to the National Referral Mechanism and received a positive reasonable grounds decision.

- Case study submitted to the Low Pay Commission's Consultation on National Minimum Wage

As a result of the consultation process on the National Minimum Wage, the Low Pay Commission recommended that the government scrap the live-in worker exemption⁴ that meant that domestic workers could be paid less than the minimum wage. The government accepted the recommendation and committed to put forward the necessary legislation when parliamentary time allows.

These achievements would not be possible without the vital role that women with lived experience, who are often underrepresented in the policy space, have as part of our policy work. We are aware that for some women developing campaigning experience is a way to overcome the challenges and trauma inflicted by perpetrators and the state. This is why we have decided to diversify the spaces in which women could be actively engaged in LAWRS policy work.

Over these 12 months, we found innovative ways to communicate our advocacy work for the equality of access to support and justice for migrant victims and survivors. Together with women from our community, we participated in a documentary, a series of podcasts, and blog posts, including sharing art pieces made by victims and survivors supported by LAWRS. Increasing the participation of women experts by experience, we also collaborated on national and international campaigns.

LAWRS for me is part of my life. I would like to speak the names of all those who are there, who helped me, LAWRS gave me a lot of strength, a lot of courage. They are exceptional women. They go after, they seek all the help they can give to any woman in any situation. From what I lived when I came here to the office, I saw them always supporting all the women. They always look for a solution. They always succeed. They are always here to help us. I see them helping women now, women that like me in the past, feeling afraid, feeling alone, are looking for LAWRS. I know there are many stories, that many

⁴ The domestic worker exemption is covered in Chapter 8. Point 8.39 recommends that the 'live in domestic worker exemption' should be removed.

women have been able to move on, lift their heads up and went after their rights, and it's so beautiful! To see all of them getting back on their feet and starting their lives again, very beautiful.

- Service user campaigning to raise awareness of the barriers that undocumented victims of crime encounter.

3. Migrant women as agents of structural and systemic change

In this context, we also continue strengthening the opportunities for women from the Latin American community to organise and act as agents of social change through the Sin Fronteras and WARMI projects and the Volunteer programme.



Sin Fronteras continues offering a safe space for girls and young women to participate in activities to look after their well-being, develop their critical thinking through the use of arts and campaigning work, accompany their journey to access higher education, and create a peer-support network of friendship. During this year, this collaborative work took place in 50 activities or moments of gathering, held virtually and in-person. As a result of this collective process, during this year we published the Guide to personal well-being for young women *"This is who we are. Taking care of ourselves"*, a collection of illustrated stories that narrate their migration experiences *"Herstory"*, and the video *"We are Sin Fronteras standing for the rights of ALL women and girls"* which shares their message of equality to promote social change, gathering together their feminist manifesto, a celebration of our Latin American roots, our sorority and resilience, and an invitation to actively claim the rights of all women and girls.

We are Sin Fronteras, a group of young Latin American migrant women in London, and we join the feminist call to fight for a fairer society.

- *We believe in equality between women and men. In having the same rights and the same opportunities to achieve our goals.*
- *We seek to break gender stereotypes because we believe that there should be no rules that define us and prevent us from being ourselves.*
- *We want to feel free and be able to walk on the streets without fear.*
- *We stand for diversity. We are migrants and we believe that our differences do not divide us but strengthen us and are a cause for celebration.*
- *We dream of more recognition for migrant women and girls, including Latin American women and girls like us, and more representation, so our voices can be heard.*
- *We are activists. We are creative and we use art to help to change the world. We believe that activism takes shapes in many forms, and that small acts that promote equality in our daily lives are a way to contribute to social change.*
- *We are part of a generation that will not remain silent, a generation that has the determination and courage to fight for change.*

What about you? Join the movement and let's stand together in defending the rights of ALL women and girls.

- Sin Fronteras' members



WARMI, our community activist collective, has been an important space for Latin American women from diverse backgrounds to meet, engage in intersectional feminist discussions and to use their lived experiences as foundation to create campaigns and to inform the wider Latin American community. This year's meetings happened every two weeks, mostly online but we also had some in-person activities, like women's day banner making workshops and Million Women Rise March. We started off the year

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with creative writing workshops so women could reflect on and write about their experiences working as cleaners in the UK.

Following that, we learned about the dynamics of modern slavery and created an online campaign that has reached over fifteen thousand people both in Portuguese and Spanish languages. For the 16 days of activism against gender-based violence, WARMI has delivered a series of 4 workshops tackling themes such as the Domestic Abuse Act, safe reporting, and radical self-care. WARMI has also collectively created a Human Rights [blog](#) entry with a list of what we want to change in society to achieve respect so that we, migrant women can live a safe and dignified life.

We want a State that recognises our value and our rights as human beings. We want our bodies and experiences not to be reduced to stereotypes. We want to report abuse and not to be doubted. We want victims not to become suspects. We want better working conditions and the possibility of economic empowerment. We want safety before status. We want to live without fear.

- The Warmi collective

LAWRS continued to implement its volunteer programme through which 64 Latin American Migrant Women supported the organisation in the implementation of its projects and services. The Volunteer Programme has been designed to support both the volunteers and the organisation. On one hand, LAWRS strengthens volunteers' capacities and skills to become agents of social change, as well as more competitive professionals by increasing their professional skill to enable them to find paid employment at level of their skills and away from low-paid employment sectors, such as cleaning, hospitality and retail.

On the other side, volunteers support staff to successfully achieve the implementation of activities and services. For example, during this reporting period, volunteers dedicated 992 hours of counselling, 1,920 hours of administrative support, 1,316 hours of helpline advice, and 227 hours of interpretation to support service users. This programme is enabling volunteers to gain practical experiences, professional and soft skills, and access trainings on various themes, including vocational training. During this reporting period, 20 out of 27 volunteers who ended their volunteering journey with LAWRS secured employment.

4. Accomplishments and lessons learned

During the second year of Covid, LAWRS was proud to be able to continue its holistic support to our beneficiaries, having incorporated the lessons learned during the first year to increase our effectiveness in remote service provision. The conditions under which the charitable sector was operating continued to change with further lockdowns, increased accessibility to the vaccine and finally, the easing of social distancing restrictions. The latter allowed us to start planning a hybrid model of service delivery as we understood that Covid had not only brought health, social and economic challenges, but an increased levels of isolation for some in our community. Using the same approach of planning and evaluating what has worked and what could be improved, we adapted our offices to begin face to face service provision in the new financial year.

We were also proud to continue opening spaces for grassroots progressive advocacy and campaigning work. By centering our work in a holistic, rather than issue based, understanding of migrant women's lived experiences we continue pushing for comprehensive solutions that address the multiple and overlapping layers of inequality affecting them. In this context we have been gaining incremental access to spaces, stakeholders and decision makers in the different areas that affect migrant women, making the case for their equality, security and access to support and justice.

We were proud to be able to coordinate actors in the voluntary sector with different specialisms in rejecting the Immigration Enforcement Migrant Victims Protocol on the basis of our evidence of how this is harmful to the safety of migrant women and detrimental to the eradication of violence against women and girls

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and modern slavery. Although we understand better than most organisations the need for continued engagement with officials and other decision makers, we cannot do so in the cases where evidence does not support a specific approach.

We believe this is why 'by and for' policy, advocacy and campaigning have a key role to play in the voluntary sector as our message is inherently progressive and pushes for the change that is required to achieve social justice. In this sense, it is our belief that more 'by and for' organisations, particularly frontline ones, should be supported to participate in policy and campaigning spaces and have advocated for more resources for this with the philanthropic sector.

Finally, we continue our process of internal learning and evaluation. Whilst the first year of covid focused heavily on internal responses to external events, during the second year we have turned the focus inward into better understanding of a key aspect of sustainability: our team. Throughout the pandemic LAWRS' team has demonstrated their passion for social justice as well as their commitment to our community, and especially, to our beneficiaries.

However, through better use of internal data and listening exercises LAWRS came to understand that support is a key element to enable passion and commitment to flourish. Although LAWRS has an excellent track record of good employment practice the pandemic demonstrated the limitations of this approach as uncertainty, isolation and increasing complexification of cases have taken a toll on staff and volunteers. Having understood this, we embarked, with support from Oak Foundation, on a collective care exercise that looks both at the personal toll that working on this area takes on individuals as well as an expansive understanding of what contributes to wellbeing support. Already we have had some very interesting discussions which we look forward to exploring and implementing later in the year.

Plans for 2022-2023

Our plans for the new year are the following:

- Finish our new Theory of Change and develop a new business plan.
- Transition from short-term emergency Covid funding to long term sustainable funding and increase our fundraising capacity.
- Continue the process of collective care consultation to develop new ways of working within the organisation that better supports our staff and volunteers.
- Continue helping Latin American women through the aftermath of the Covid-19 pandemic and its combined effects with the increase of cost-of-living crisis.
- Increase our capacity to provide specialised services by achieving OISC Level 2 and IDVA accreditations.
- Continue supporting Latin American women during the exit from the EU process by providing information and advice to apply to the EU Settlement Scheme paying particular attention to the transition from pre-settled to settled status.
- Continue gaining spaces for policy, advocacy and campaigning on migrant women and migrant women workers with parliamentarians, government officials, statutory services, and local decision makers.
- Strengthen and increase our collaboration with stakeholders particularly within the voluntary and philanthropic sectors.
- Launch a report on barriers affecting Latin Americans' access to healthcare in Southwark.
- Develop a new communications strategy.
- Launch a toolkit for unions seeking to address sexual harassment at work, developed in collaboration with IWGB.
- Continue our process of evaluation and learning to support a new model of hybrid service delivery, paying particular attention to issues of accessibility.

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- Make our services more accessible and appropriate to the needs of women with no recourse to public funds (NRPF) and LGBTQ+; and continue efforts to reach out to other underrepresented groups including domestic workers, women in prostitution, Afro-Latin Americans, older women, and women with disabilities.
- Continue our work with Latin American young women and girls, ensuring that they continue leading on all aspects of their project and that LAWRS becomes more accessible to, and inclusive of young women's voices.

And a big thank you:

- To our staff and volunteers for their passion and commitment and for working so hard to improve the lives of Latin American and migrant women in practical and strategic ways.
- To every survivor who after facing such difficult situations decided to raise her voice and share her story with us and with our stakeholders to demand the change that is needed so other women do not face similar situations.
- To our partners and supporters for helping amplify our message, for opening doors and for their contributions to the organisation.
- To our funders for their tireless support of a small charity with a very specific remit. We would not be able to do our work without your commitment to social justice and to improving the lives of the disenfranchised and marginalised in the United Kingdom.
- To the policy and decision makers who have opened their doors to us and who have listened to our concerns and our proposals and helped to bring about change.

FINANCIAL REVIEW

Review of fundraising activities

We derived income from various funding sources to which we are very grateful for their contributions that made our work possible and effective during this year.

Financial results

Income in 2021/22 totalled £1,048,199 and expenditure was £1,021,003, resulting in a surplus of £27,196. Restricted funds reduced by £9,086, and unrestricted funds showed a surplus of £36,282. In total, the level of expenditure is around 9% higher than in 2020/21 and 50% higher than in 2019/20.

A key factor in the increased expenditure has been increased demand from service users during two very challenging years. Covid-19 and other challenges for service users such as BREXIT have led to more, and more complex, cases which have required higher staffing levels to support.

Strategy for 2022/23

Over the last 2 years LAWRS has been very successful in securing funds to support its work during Covid-19, and this has allowed LAWRS to increase its capacity to meet the increased demands from service users during this difficult period. Much of this funding has been short-term, typically one-year grants.

LAWRS is now in transition from these short-term grants to more predominantly multi-year grants. A number of new and significant multi-year grants have been secured, and a busy fundraising programme for 2022/23 is being implemented to replace the shorter-term grants of the last two years.

For 2022/23 it is expected that the needs of service users will continue to be higher than they were 2-3 years ago. At the same time, it will take time to secure all the new and longer-term funding required.

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Fortunately, LAWRS unrestricted reserves are healthy at present and, as shown under the Reserves section below, £185,000 has been put aside in a Transition Fund to allow LAWRS to continue to support service users while it completes the transition to predominantly multi-year grants.

Reserves policy

The trustees are committed to maintaining an adequate, justified and reasonable level of reserves in line with guidance from the Charity Commission. It is the Trustees' aim to ensure that reserves are available equivalent to three months' running costs. The target amount at the balance sheet date is £245,000.

In addition, the trustees have identified the need to designate funds to cover potential staff sickness (£5,000); premises (£15,000); and transition costs in 2022/23 (£185,000). Further information is set out in note 11 on page 31.

Overall, the target unrestricted reserves above amount to £450,000. Unrestricted reserves at 31 March 2022 are £458,920. So the level of reserves is regarded as adequate but not excessive. The trustees expect that unrestricted reserves will gradually reduce over the next year or so. The trustees will continue to monitor reserves closely to ensure that LAWRS holds adequate funds to cover its future needs.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Latin American Women's Rights Service 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

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

So far as each of the trustees is aware at the time the report is approved:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the trustees on 3rd December 2022 and signed on its behalf by:



Vanessa Gabriel-Robinson – Chair

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LATIN AMERICAN WOMEN'S RIGHTS SERVICE

Opinion

We have audited the financial statements of Latin American Women's Rights Service (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2022 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

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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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, 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, 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

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 a Report of the Independent Auditors 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

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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.

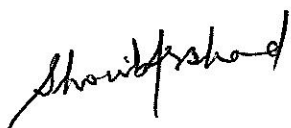
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting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

- The charitable company is required to comply with both company law and charity law as applicable in England and Wales and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that the income from donations, grants, advice service and accommodation were properly identified and restricted income was separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. We also examined that expenditure complied with the control procedures and was appropriately charged. This included reviewing journal adjustments and unusual transactions.

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

Use of our report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Shoaib Arshad ACA, FCCA
Senior Statutory Auditors
for and on behalf of Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

Date: 3rd December 2022

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

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income:							
Grants, donations and legacies	2	342,950	368,171	711,121	350,407	468,365	818,772
Charitable activities	3	13,334	323,599	336,933	8,805	320,475	329,280
Other trading activities - Membership Subscriptions		10	-	10	10	-	10
Investments - Bank Interest		135	-	135	80	-	80
Total income		356,429	691,770	1,048,199	359,302	788,840	1,148,142
Expenditure:							
Cost of raising funds	4	22,417	-	22,417	14,253	-	14,253
Expenditure on charitable activities	4	297,730	700,856	998,586	171,617	747,829	919,446
Total expenditure		320,147	700,856	1,021,003	185,870	747,829	933,699
Net income / (expenditure) and net movement in funds for the year		36,282	(9,086)	27,196	173,432	41,011	214,443
Reconciliation of funds							
Total funds brought forward		422,638	173,481	596,119	249,206	132,470	381,676
Total funds carried forward		458,920	164,395	623,315	422,638	173,481	596,119

The statement of financial activities includes all gains and losses recognised in the year.

BALANCE SHEET AS AT 31 MARCH 2022

	<u>Notes</u>	2022 £	2021 £
FIXED ASSETS			
Tangible assets	8	6,354	7,925
Total Fixed Assets		6,354	7,925
CURRENT ASSETS			
Debtors	9	170,486	176,961
Cash at bank and in hand		655,372	608,211
Total Current Assets		825,858	785,172
LIABILITIES			
CREDITORS: Amount falling due within one year	10	(208,897)	(196,978)
NET CURRENT ASSETS		616,961	588,194
TOTAL ASSETS LESS CURRENT LIABILITIES/NET ASSETS		623,315	596,119
FUNDS			
Unrestricted funds - General		253,920	208,000
Unrestricted funds - Designated	11	205,000	214,638
Restricted funds	12	164,395	173,481
TOTAL CHARITY FUNDS		623,315	596,119

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

They were approved by the Board on 3rd December 2022 and signed on its behalf by:


 Vanessa Gabriel-Robinson - Chair


 Renata Neuwirth Peppl - Trustee

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	<u>Notes</u>	2022 £	2021 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	18	<u>48,874</u>	<u>394,208</u>
Cash flows from investing activities:			
Interest income		135	80
Purchase of tangible fixed assets		(1,848)	(6,899)
Net cash provided by (used in) investing activities		<u>(1,713)</u>	<u>(6,819)</u>
Cash flows from financing activities			
Change in cash and cash equivalents in the reporting period		<u>47,161</u>	<u>387,389</u>
Cash and cash equivalents at the beginning of the reporting period		608,211	220,822
Cash and cash equivalents at the end of the reporting period		<u>655,372</u>	<u>608,211</u>

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The date of transition to FRS102 was 1 April 2015.

1.2 Preparation of the accounts on a going concern basis

The expenditure budget for 2022/23 is fully-funded from a combination of secured income and the Transition Fund explained in the Financial Review. LAWRS has also identified opportunities to apply for sufficient funds to meet LAWRS needs in 2023/24 and beyond. Work will progress throughout 2022/23 to secure these funds. The Trustees will be closely monitoring progress in fundraising to ensure that commitments are managed and adjusted within secured and anticipated funding. This should ensure viability beyond 2022/23 and demonstrate that LAWRS is a going concern.

1.3 Incoming resources

Donations, grants and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. Income is shown net of VAT where applicable. Latin American Women's Rights Service is not registered for VAT.

1.4 Investment in associated undertakings

Unlisted investments are included at the best estimate of their market value where it is practicable to obtain this. Where no reliable valuation can be obtained or it is considered that the cost of obtaining one outweighs the benefit to the users of the financial statements, the investments are included at cost and reviewed for impairment at each year end.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are depreciated in accordance with the charity's accounting policy. Depreciation is provided at rates calculated to write off the cost of the asset less any estimated residual value over its expected useful life, as follows:

Fixtures, fittings and equipment	25% straight line
----------------------------------	-------------------

Items of equipment are capitalised where the purchase price exceeds £200.

1.6 Fundraising costs

Fundraising expenses relate to costs incurred in inducing people and organisations to contribute towards the charity's work.

1.7 Resources expended

Resources expended are included in the statement of financial activities of an accruals basis, inclusive of VAT.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories.

Certain other costs, which are attributable to more than one activity, are apportioned across categories on the of staffing on each project.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES (continued)

1.8 Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are wide and varied in pursuance of the charity's main objectives.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1.9 Leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

1.10 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

2.	INCOME FROM GRANTS AND DONATIONS	Unrestricted	Restricted	2022	2021
		funds	funds		
		£	£	£	£
	Oak Foundation	155,000		155,000	80,000
	Esmée Fairbairn Foundation	104,000	-	104,000	37,500
	Comic Relief	-	101,693	101,693	40,045
	London Borough of Southwark	-	75,508	75,508	18,000
	Lloyds Bank Foundation	25,000	38,948	63,948	25,000
	Trust for London	-	47,000	47,000	47,000
	Unbound Philanthropy	40,000	-	40,000	63,077
	Rosa		39,985	39,985	52,631
	Capital International Ltd	4,100	18,000	22,100	30,700
	Home Office	-	19,215	19,215	17,957
	City Bridge Trust	-	10,500	10,500	41,725
	The Worshipful Company of Insurers Charitable Trust	10,000	-	10,000	-
	London Community Response Fund		6,919	6,919	83,043
	The Joseph Rowntree Charitable Trust	-	5,403	5,403	-
	The Baring Foundation	-	5,000	5,000	-
	National Lottery Community Fund	-	-	-	94,464
	Paul Hamlyn Foundation	-	-	-	76,500
	Open Society Foundations	-	-	-	72,043
	The Indigo Trust	-	-	-	25,000
	GMSP Foundation	-	-	-	5,000
	Donations	4,850	-	4,850	9,087
		<u>342,950</u>	<u>368,171</u>	<u>711,121</u>	<u>818,772</u>

3.	INCOME FROM CHARITABLE ACTIVITIES	Unrestricted	Restricted	2022	2021
		funds	funds		
		£	£	£	£
	Mayor Office for Policing and Crime (MOPAC)	-	175,972	175,972	131,877
	London Councils	-	136,816	136,816	177,786
	London Borough of Wandsworth	-	10,811	10,811	10,812
	Healthwatch Islington	-	-	-	3,550
	PICUM	-	-	-	2,255
	Other	13,334	-	13,334	3,000
		<u>13,334</u>	<u>323,599</u>	<u>336,933</u>	<u>329,280</u>

LAWRS benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4. TOTAL RESOURCES EXPENDED

	Cost of Raising Funds	Charitable Activities	2022 £	2021 £
Salaries	20,060	800,933	820,993	709,273
Consultancy / Supervision	-	23,197	23,197	23,536
ESOL teachers	-	-	-	904
Evaluation	-	-	-	2,240
Event costs and room hire	-	7,640	7,640	2,549
Grants to partners	-	39,044	39,044	98,870
"Sin Fronteras" project activities	-	4,562	4,562	3,818
Publications and videos	-	3,628	3,628	1,628
Quality Assurance	-	144	144	1,644
Training staff and volunteers	-	6,283	6,283	7,656
Crisis payments to service users	-	8,540	8,540	3,925
Volunteers expenses	-	1,879	1,879	314
Support costs (see below)	2,357	102,736	105,093	77,342
	<u>22,417</u>	<u>998,586</u>	<u>1,021,003</u>	<u>933,699</u>

5. SUPPORT COSTS

	Cost of Raising Funds	Charitable Activities	2022 £	2021 £
Rent, rates and services	643	28,013	28,656	32,205
Audit and accounting	131	5,709	5,840	4,348
Bank charges	10	452	462	430
Cleaning	-	-	-	-
Currency losses	24	1,035	1,059	6,926
Depreciation	77	3,342	3,419	2,365
Equipment	183	7,985	8,168	3,872
Insurance	64	2,800	2,864	3,138
Membership fees	26	1,153	1,179	1,684
Office refurbishment	646	28,142	28,788	-
Printing, postage and stationery	56	2,421	2,477	2,050
Publicity and promotion	17	746	763	4,462
Recruitment	34	1,485	1,519	2,025
Telecommunications & IT	311	13,562	13,873	10,625
Website	16	690	706	1,791
Sundries	119	5,201	5,320	1,421
	<u>2,357</u>	<u>102,736</u>	<u>105,093</u>	<u>77,342</u>

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6. NET EXPENDITURE

	2022 £	2021 £
Net expenditure is stated after charging or crediting:		
Depreciation	3,419	2,364
Auditors remuneration	5,280	3,600

7. STAFF COSTS

	2022 £	2021 £
Salaries	746,002	644,330
Social security costs	60,064	52,222
Pension costs	14,927	12,721
	820,993	709,273

The average monthly head count was 31.5 staff (2021: 26 staff)

The average monthly number of full time equivalent employees during the year was as follows:

	2022 Number	2021 Number
Support and advice services	24.5	20.5

No employees earned over £60,000 in the year (2021 - nil).

No trustees received any remuneration during the year (2021: nil). Two trustees received expenses totalling £73 during the year (2021: two trustees; £115). No trustee or any other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021: none).

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8. TANGIBLE FIXED ASSETS

	Fixtures, fittings and computers £
COST	
As at 1st April 2021	23,031
Additions	1,848
Disposals	(10,314)
As at 31st March 2022	<u>14,565</u>
DEPRECIATION	
As at 1st April 2021	15,106
Charge for the year	3,419
Disposals	(10,314)
As at 31st March 2022	<u>8,211</u>
NET BOOK VALUE	
As at 31st March 2022	<u>6,354</u>
As at 31st March 2021	<u>7,925</u>

9. DEBTORS

	2022 £	2021 £
Grants receivable	155,700	163,582
Prepayments and other debtors	14,786	13,379
	<u>170,486</u>	<u>176,961</u>

10. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals	32,971	36,402
Sundry creditors	26,095	19,146
Tax and social security	16,252	16,480
Deferred income	133,579	124,950
	<u>208,897</u>	<u>196,978</u>

Deferred income of £124,950 was released during the year. Income of £133,579 was deferred during the year.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11. ANALYSIS OF MOVEMENTS IN UNRESTRICTED FUNDS

	Balance as at 1.4.2021 £	Incoming resources £	Outgoing resources £	Transfers £	Funds as at 31.3.2022 £
General Fund	208,000	356,429	(320,147)	9,638	253,920
Designated Sickness and maternity fund	5,000	-	-	-	5,000
Designated Premises fund	15,000	-	-	-	15,000
Designated COVID-19 fund	149,466	-	-	(149,466)	-
Designated Income Fund	45,172	-	-	(45,172)	-
Designated Transition fund	-	-	-	185,000	185,000
	422,638	356,429	(320,147)	-	458,920

The Sickness and maternity fund provides some cover for longer-term staff sick leave; previously it also included some cover for maternity leave but this is now regarded as a routine cost.

The premises fund recognises that LAWRS may incur exceptional expenditure in the next 1 to 2 years and earmarks some funds to meet these exceptional costs.

The Covid-19 fund recognised that LAWRS had budgeted for exceptional Covid-related expenditure in 2021/22 and earmarked some funds to meet these exceptional costs. This is no longer required.

The designated income fund comprised portions of annual unrestricted grants received in 2020/21 but intended to support expenditure in 2021/22. The funds were budgeted to be fully spent in 2021/22.

The Transition Fund earmarks some funds to allow LAWRS to budget some planned work in 2022/23, notably supporting the needs of service users, while LAWRS secures more longer term funding. Over the last 2 years LAWRS has funded significant work through emergency and short-term funding, and is currently transitioning to a higher proportion of multi-year funding.

ANALYSIS OF MOVEMENTS IN UNRESTRICTED FUNDS - PRIOR YEAR

	Balance as at 1.4.2020 £	Incoming resources £	Outgoing resources £	Transfers £	Funds as at 31.3.2021 £
General Fund	189,206	314,130	(185,870)	(109,466)	208,000
Designated Sickness and maternity fund	5,000	-	-	-	5,000
Designated Premises fund	15,000	-	-	-	15,000
Designated COVID-19 fund	-	-	-	149,466	149,466
Designated Income Fund	-	45,172	-	-	45,172
Designated "Brexit" fund	40,000	-	-	(40,000)	-
	249,206	359,302	(185,870)	-	422,638

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12. ANALYSIS OF MOVEMENTS IN RESTRICTED FUNDS

	Balance As at 1.4.2021 £	Incoming resources £	Outgoing resources £	Transfers	Funds As at 31.3.2022 £
London Councils Advice & Counselling	-	72,861	(72,861)	-	-
London Councils Ending Harmful Practices	-	36,860	(36,860)	-	-
London Councils Prevention	-	27,095	(27,095)	-	-
Paul Hamlyn Foundation	69,628	-	(46,768)	-	22,860
Comic Relief comprehensive programme of support	19,299	20,262	(39,561)	-	-
London Borough of Southwark Community					
Capacity Programme (2019/21 grant)	1,449	-	(1,449)	-	-
Rosa 2019/21 grant	17,044	-	(17,044)	-	-
Trust For London (2019/22 grant)	27,683	47,000	(42,694)	-	31,989
City Bridge Trust (2019/21 grant)	17,181	10,500	(27,681)	-	-
Mayor's Office on Policing and Crime (MOPAC)					
Prevention and Action Through Community					
Engagement and Training	3,079	52,027	(55,106)	-	-
Mayor's Office on Policing and Crime (MOPAC)					
Delivery of London-wide Advice and Support for					
Survivors of VAWG	-	47,834	(47,834)	-	-
National Lottery Community Fund	1,000	-	(1,000)	-	-
City Bridge Trust TNLCF COVID-19 Response Fund					
ADAPT project	5,446	6,919	(12,365)	-	-
City Bridge Trust TNLCF COVID-19 Response Fund					
CLAUK project	3,475	-	(3,475)	-	-
London Borough of Southwark Community					
Capacity Programme (2021/23 grant)	-	18,500	(18,500)	-	-
London Borough of Wandsworth	8,197	10,811	(19,008)	-	-
Capital International Ltd (2022/23 grant)	-	18,000	(18,000)	-	-
London Borough of Southwark EU Settlement					
Scheme phase 1	-	15,004	(15,004)	-	-
Mayor's Office on Policing and Crime (MOPAC)					
Domestic Abuse and Sexual Violence Funding	-	76,111	(76,111)	-	-
Comic Relief No Recourse No Safety	-	25,442	(13,369)	-	12,073
Comic Relief Migrant Women Unbound project	-	40,000	(18,330)	-	21,670
Comic Relief Pathway to Recovery Project	-	15,989	(15,989)	-	-
The Joseph Rowntree Charitable Trust	-	5,403	(2,278)	-	3,125
London Borough of Southwark Latin American					
Health Outreach Project	-	27,000	(21,228)	-	5,772
Lloyds Bank Foundation evidence-based policy and					
campaigns work	-	38,948	(9,175)	-	29,773
Rosa 2021/22 grant	-	39,985	(7,852)	-	32,133
Baring Foundation	-	5,000	-	-	5,000
Home Office	-	19,215	(19,215)	-	-
London Borough of Southwark EU Settlement					
Scheme phase 2	-	15,004	(15,004)	-	-
	173,481	691,770	(700,856)	-	164,395

Section 37 Statement

As can be seen from the above analysis of movements, the grants from The London Councils were expended for the purpose for what they were awarded.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13. ANALYSIS OF MOVEMENTS IN RESTRICTED FUNDS - PRIOR YEAR

	Balance As at 1.4.2020 £	Incoming resources £	Outgoing resources £	Transfers	Funds As at 31.3.2021 £
London Councils Advice & Counselling	-	72,861	(72,861)	-	-
London Councils Ending Harmful Practices	-	36,860	(36,860)	-	-
London Councils Prevention	-	26,120	(26,120)	-	-
Mayor's Office on Policing and Crime (MOPAC)					
Pathway to Recovery 2017-20	3,092	7,037	(10,129)	-	-
Unbound Philanthropy	5,658	-	(5,658)	-	-
Paul Hamlyn Foundation	53,628	56,500	(40,500)	-	69,628
Comic Relief comprehensive programme of support	18,956	40,045	(39,702)	-	19,299
London Borough of Southwark Community Capacity Programme (2019/21 grant)	339	18,000	(16,890)	-	1,449
Rosa	7,995	52,631	(43,582)	-	17,044
Greater London Authority	856	-	(856)	-	-
Lloyds Bank Foundation Transform Project (2019/20 project)	15,969	-	(15,969)	-	-
Trust For London (2019/22 project)	19,195	47,000	(38,512)	-	27,683
City Bridge Trust (2019/21 grant)	6,782	41,725	(31,326)	-	17,181
Mayor's Office on Policing and Crime (MOPAC)					
Prevention and Action Through Community Engagement and Training	-	56,128	(53,049)	-	3,079
Mayor's Office on Policing and Crime (MOPAC)					
Delivery of London-wide Advice and Support for Survivors of VAWG	-	68,712	(68,712)	-	-
Home Office EU Settlement Scheme	-	17,957	(17,957)	-	-
London Councils No Recourse To Public Funds	-	41,945	(41,945)	-	-
Capital International Ltd	-	17,000	(17,000)	-	-
National Lottery Community Fund	-	94,464	(93,464)	-	1,000
City Bridge Trust TNLCF COVID-19 Response Fund ADAPT project	-	41,976	(36,530)	-	5,446
City Bridge Trust TNLCF COVID-19 Response Fund CLAUUK project	-	41,067	(37,592)	-	3,475
London Borough of Wandsworth	-	10,812	(2,615)	-	8,197
	132,470	788,840	(747,829)	-	173,481

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14. Purposes of restricted funds

London Councils Advice & Counselling: provision of specialist advice and counselling to survivors of violence against women and girls in key London boroughs as part of the London VAWG Consortium.

London Councils Ending Harmful Practices: provision of specialist advice and counselling on harmful practices to women survivors in key London boroughs as part of the London VAWG Consortium.

London Councils Prevention: providing specialist training on violence against women and girls and healthy relationships to young people and children in primary and secondary schools across London as part of the London VAWG Consortium.

Paul Hamlyn Foundation: supporting our "No Limits" programme working with Latin American young women and girls to increase their aspirations, develop their potential and assert their rights through the use of art.

Comic Relief: A comprehensive programme of support for BME Latin American migrant women (LAMW) through specialist VAWG information, advice and counselling, internal and external referrals and support to build a life post-violence through development and empowerment activities.

LB Southwark Community Capacity Programme 2019/21: supports community development work to ensure that local services address the needs of Latin American women and their families and that they are in turn informed of available local services.

Rosa 2019/21 grant: Project aimed at developing comprehensive approaches to tackling sexual harassment through collaboration with two grassroots unions

Trust For London 2019/22: policy project bringing visibility to the poor working conditions experienced by Latin American migrant women workers, calling for increased enforcement of employment rights and appropriate responses to victims of modern slavery.

City Bridge Trust 2019/21: supporting Latin American women on low incomes to access legal advice on welfare, housing, and debt, and acquire financial literacy skills to improve their living conditions.

Mayor's Office on Policing and Crime (MOPAC): Prevention and Action Through Community Engagement and Training

Mayor's Office on Policing and Crime (MOPAC): Delivery of London-wide Advice and Support for Survivors of VAWG

National Lottery Community Fund Coronavirus Community Support Fund: Coalition for Latin Americans Covid 19 emergency response.

City Bridge Trust TNLCF COVID-19 Response Fund ADAPT project: Reaching marginalised women, to strengthen our response to the increase in demand for services for BME migrant women.

City Bridge Trust TNLCF COVID-19 Response Fund CLAUKE project: Coordinated response to the increased demand for services from Latin Americans affected by Covid.

LB Southwark Community Capacity Programme 2021/23: supports community development work to ensure that local services address the needs of Latin American women and their families and that they are in turn informed of available local services. Delivered in partnership with IRMO that supports the volunteering project.

London Borough of Wandsworth: Increasing 1-1 counselling provision in the boroughs of Wandsworth and Richmond due to high levels of demand.

Capital International financial literacy (2021-22 grant): supporting Latin American women on low incomes to acquire financial literacy skills to improve their living conditions.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14. Purposes of restricted funds (continued)

London Borough of Southwark EU Settlement Scheme phase 1: Advice services for Latin Americans on European passports who need support to access the EU Settlement Scheme due to language and other barriers (e.g. VAWG survivors, digital exclusion, older communities) delivered in partnership with IRMO.

Mayor's Office on Policing and Crime (MOPAC) Domestic Abuse and Sexual Violence Funding: To support victims' access to services.

Comic Relief No Recourse No Safety: Changing Narrative & Evidencing Impact of No recourse to public funds ('NRPF') on Violence against women and girls.

Comic Relief Migrant Women Unbound project: providing services for migrant survivors of violence and abuse subject to the no recourse to public funds condition.

Comic Relief Pathway to Recovery Project: Providing services for minoritised women survivors of domestic abuse.

The Joseph Rowntree Charitable Trust: Corporate Human rights due-diligence framework for domestic service sector supply chains that is informed by migrant workers' experiences in the outsourced cleaning sector. Project delivered in partnership with Focus on Labour Exploitation (FLEX).

London Borough of Southwark Latin American Health Outreach Project: information and outreach services for Latin American struggling to access to Covid-19 vaccination and other healthcare services. Delivered in partnership with IRMO.

Lloyds Bank Foundation evidence-based policy and campaigns work: - on migrant women's exclusion from services and justice focused on support for the establishment of safe reporting mechanisms.

Rosa 2122 grant: work in partnership with IWGB to develop trauma informed capabilities to respond to sexual harassment (SH) in the workplace as a form of VAWG. Training for union officers and members and development of specific campaign on SH.

Baring Foundation: Informational campaign on access to reliable advice on benefits, housing, homelessness and debt for Latin Americans who experience language and other barriers.

Home Office: Campaign to prevent modern slavery in the cleaning sector delivered in partnership Focus on Labour Exploitation (FLEX), Eastern European Resource Centre (EERC) and Gangmasters Labour Abuse Authority (GLAA).

London Borough of Southwark EU Settlement Scheme phase 2: Advice services for Latin Americans on European passports who need support to access the EU Settlement Scheme due to language and other barriers (e.g. VAWG survivors, digital exclusion, older communities) delivered in partnership with IRMO.

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	6,354	-	-	6,354
Current assets	456,463	205,000	164,395	825,858
Creditors falling due within one year	(208,897)	-	-	(208,897)
	<u>253,920</u>	<u>205,000</u>	<u>164,395</u>	<u>623,315</u>

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS - PREVIOUS YEAR

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	7,925	-	-	7,925
Current assets	397,053	214,638	173,481	785,172
Creditors falling due within one year	(196,978)	-	-	(196,978)
	<u>208,000</u>	<u>214,638</u>	<u>173,481</u>	<u>596,119</u>

17. OPERATING LEASES

Total commitments under operating leases were as follows:

	2022 £	2021 £
For leases expiring:		
Within one year	36,218	33,117
Two to five years	7,442	12,404
Over five years	-	-
	<u>43,660</u>	<u>45,521</u>

18. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	27,196	214,443
Adjustments for:		
Depreciation charges	3,419	2,364
Interest from investments	(135)	(80)
(Increase) / Decrease in debtors	6,475	21,016
Increase / (Decrease) in creditors	11,919	156,465
Net cash provided by (used in) operating activities	<u>48,874</u>	<u>394,208</u>