

REGISTERED COMPANY NUMBER: 03440794 (England and Wales)  
REGISTERED CHARITY NUMBER: 1090457

**Report of the Trustees and**  
**Financial Statements**  
**For The Year Ended 31 March 2021**  
**for**  
**First Light South West Ltd**

Bromhead  
Chartered Accountants  
Statutory Auditors  
Harscombe House  
1 Darklake View  
Plymouth  
Devon  
PL6 7TL

**First Light South West Ltd (Registered number: 03440794)**

**Report of the Trustees**  
**For The Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 2019).

The trustees' report also contains a directors' report as required by company law.

**Report of the Trustees**  
**For The Year Ended 31 March 2021**

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

First Light exists to improve the lives of current and future generations affected by domestic abuse and sexual violence. The charities purpose and objects are to:

- provide specialist services for those who are affected by domestic abuse or sexual violence,
- benefit the public by associating together the inhabitants, local authorities, and other public sector bodies, voluntary and community organisations in a common effort to improve conditions of life of those affected by inter-personal violence,
- Increase public awareness of the impacts of such harmful behaviours on individuals and society as a whole,
- increase public education to reduce the likelihood of such harmful behaviours.

A review and refresh of our mission, vision and values demonstrates the charities future ambitions to evolve and grow the service to tackle the harmful effects of domestic abuse and sexual violence.

The vision of our charity is a place where we live in safety free from Sexual Violence and Domestic Abuse. While our mission is to work together to build safer lives free from Domestic Abuse and Sexual Violence.

- Educate and Prevent through early intervention, training and campaigning,
- Protect and Support through the provision of services to help safeguard and reach out to those suffering Domestic Abuse and Sexual Violence,
- Cope and Recover by providing a full range of services to help people build resilience and move on to healthier happier lives,
- Give a Voice to those who suffer in silence and influence others to bring about positive change.

All this activity is underpinned by our organisational values:

Trust  
Integrity  
Respect  
Progressive  
Collaborative

The 2021 aim of our charity is to be the domestic abuse and sexual violence organisation across the south west that is recognised as impactful, effective and efficient, and that the southwest community want to:

- Be supported by, when in crisis.
- Work or volunteer for.
- Fund or commission.
- Personally support by giving financially, pro-bono skills and or experience and time.
- Partner with to deliver integrated services.

**Ensuring our work delivers our aims**

We review our aims, objectives and activities each year and this is formalised during the Trustee's Annual Away days. This review looks at what we achieved and the outcomes of our work in the previous 12 months coupled with setting annual objectives for the year ahead. The review looks at the success of each key activity and the benefits they have brought to our beneficiaries. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. The trustees consider how planned activities will contribute to the aims and objectives they have set.

**The focus of our work**

Our main objectives for the year were:

1. Create a positive high-performing accountable organisational culture
2. Give a voice and enable people affected by Domestic Abuse & Sexual Violence to be heard
3. Develop and implement robust recovery programme post COVID-19 lockdown
4. Retain and secure current services that First Light are delivering by working with commissioners to deliver an adaptable and flexible programme.
5. Establish partnerships to deliver new services and projects to the benefit of a wider scope of service users.

**Report of the Trustees**  
**For The Year Ended 31 March 2021**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The Trustees have complied with the duty in section 17(5) of the Charities Act to have due regard to guidance published by the Charity Commission on public benefit.

Our main activities and who we help are described below.

All our charitable activities focus on the provision of specialist services for victims of violence and are undertaken to further our charitable purposes for the public benefit.

Who used and benefited from our services:

Our objects and funding limit the services we provide to those who reside in our service areas in the United Kingdom.

We believe domestic abuse and sexual violence is everybody's business. Domestic abuse and sexual violence do not discriminate between their victims and affects the whole of society. We believe equal access to our services is vital to our success and that successful outcomes must be shared by all communities that use our services. We monitor all our referrals against the nine protected characteristics of the Equality Act 2010. We review the ethnicity of our referrals against census information, released by the areas in which we provide services.

The impact of our work goes far beyond those we help directly and includes families and friends. Our active liaison with local community groups has helped significantly in raising awareness of domestic abuse and sexual violence, creating better local understanding of our work.

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

First Light is registered with the Fundraiser Regulator and does not retain commercial participators, nor conduct telephone direct marketing activities. All fundraising was delivered based on voluntary contributions to the charity and the charity received no complaints about its fundraising practices.

Following the work of Elanor Hoskin Consulting who undertook an organisational strategy refresh to develop a new fundraising strategy, which sets out our ambitions for the next five years, First Light recruited a dedicated Trusts and Grants fundraiser, who with the assistance of the senior management team, is responsible for the implementation of the new fundraising strategy.

**FINANCIAL REVIEW**

**Financial position**

The charities reserves as at 31 March 2021 are £1,355,407 (2020 £670,195). Of this £633,941 are unrestricted reserves (2020 £467,429) and £721,466 (2020 £202,766) are restricted. Free reserves, which are unrestricted reserves excluding tangible fixed assets, were £601,318 (2020 £432,669).

**Principal funding sources**

The Charity's principal funding sources are through the provision of commissioned services for domestic abuse and sexual violence in Cornwall and the Isles of Scilly (Cornwall Council and the Council of the Isles of Scilly, Police & Crime Commissioner for Devon & Cornwall, Ministry of Justice), Sexual Assault Referral Centre in Wiltshire (NHS England), Independent Sexual Violence Advisory Services in Devon and Cornwall (Police and Crime Commissioner for Devon & Cornwall, Charities Aid Foundation, Ministry of Justice, Leathersellers, Tudor Trust), Sexual Violence Therapy in Plymouth (Plymouth City Council, NHS England, NHS Devon CCG, Police and Crime Commissioner for Devon & Cornwall, Ministry of Justice, Big Lottery Fund, Charities Aid Foundation) and Art Therapy (BBC Children in Need).

The Trustees recognise that there has been a significant change in the national funding landscape between statutory and charitable provision, none more so than in the last twelve months as a consequence of numerous emergency COVID grants. The Trustees decision to recruit a Grants & Trusts Fundraiser to implement our funding strategy will also maximise opportunities that incorporates both statutory commissioned contracts and charitable grants.

**Investment policy and objectives**

Aside from retaining a prudent amount in reserves each year, the majority of the charity's funds are to be spent in the short term so there are few funds for long term investment. Having considered the options available, the Trustees have decided to put the small amount that is available on deposit. The Trustees consider the overall return on deposits to be fair for the current market. Given the nature of the charitable work, the Trustees observe social, environmental and ethical considerations and reasonable steps have been taken to ensure financial investments do not further activities which undermine charitable objectives. Whilst the charity has not yet utilised social investment, the opportunities are well understood and will be explored further in the years ahead.

**Report of the Trustees**  
**For The Year Ended 31 March 2021**

**FINANCIAL REVIEW**

**Reserves policy**

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation. The Board has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure.

Budgeted expenditure for 2021/22 is £3,602,290. The policy is to have reserves covering 3 to 6 months budgeted expenditure and therefore the target funds are £900,573 to £1,801,145. However, the Trustees understand that staff costs account for 80% of expenditure and this is primarily linked to the provision of specialist commissioned services, which in the event of the organisation implementing an exit strategy, would be subject to TUPE when the commissioners continue the service provision.

Therefore, the Trustees feel a more reasonable target should be one that ensures the reserves meet the working capital requirements of the charity and allow for the exit strategy to be carried out. A figure of 50% of the budgeted expenditure for 3 to 6 months has been agreed. This sets the target reserves at £450,286 to £900,573.

The Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The previous strategy to grow reserves to meet our policy has been achieved and our unrestricted reserves figure now stands at £618,941, in line with our reserves policy.

**FUTURE PLANS**

In the next year, the primary aims of First Light are to:

1. Create a positive high-performing accountable organisational culture
2. Develop a cohesive and effective senior management team and management competency framework
3. Give a voice and enable people affected by Domestic Abuse & Sexual Violence to be heard
4. Develop and implement robust recovery programme post COVID-19 lockdown
5. Retain and secure current services that First Light are delivering by working with commissioners to deliver an adaptable and flexible programme
6. Develop and deliver a Devon, Cornwall, Wiltshire and South West wide recovery pathway model
7. Extend provision of DASV services across the region
8. Deliver organisation's mission to Educate and Prevent through early intervention, training and campaigning
9. Establish partnerships to deliver new services and projects to the benefit of a wider scope of service users
10. Implement governance development plan to ensure First Light remains fit for purpose

A global pandemic as a result of coronavirus 'Covid-19' hit the UK resulting in a government enforced lockdown from 23 March 2020 to stop the spread of the virus. This has resulted in uncertainties across the global economy, and in turn impacts upon our charity, experiencing an increase in demand for services. A year on the full long term impact of the pandemic is yet to be quantified, but despite the uncertainty and pressures placed on services across the board, we have not only continued to deliver services but also been innovative in our response to client need, developing new services that reflect the changes the pandemic has brought about. Our main focus remains delivering the same quality service to those in need during this difficult time.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 26th September 1997 and registered as a charity on the same date.

The company was established under a Memorandum of Association (updated in 2017-18 to reflect the merged charity) 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.

**Report of the Trustees**  
**For The Year Ended 31 March 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Trustee recruitment and appointment**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as The Trustees. Under the requirements of the Memorandum and Articles of Association the members of The Trustees are elected to serve until the next Annual General Meeting when Trustees must retire by rotation prior to re-election at the next Annual General Meeting.

All members of the Board of Trustees give their time voluntarily and received no benefits from the charity for their Trusteeship.

The Board of Trustees seeks to ensure that the needs of our victims are appropriately reflected through the diversity of the trustee body. The Trustees conduct an annual diversity audit to ensure the Board reflects the society it serves. Where gaps are identified, these are subsequently recruited to.

The more traditional business and strategy knowledge are well represented on the Board of Trustees. To create a diverse skill mix, Trustees undertake a Trustees Skills Audit annually and in the event of skills being lost due to retirements or identified as not present, individuals are approached to offer themselves for election to the Board of Trustees.

The Trustees recognise that due to the recent growth of the charity, there is a need to increase trustee membership from 8 to between 10 and 12, recruited against the priorities identified in the skills audit. This will improve diversity and support further 'lead Trustee' positions.

**Organisational structure**

Full responsibility for the running of the Charity is vested in the Trustees, who by reason of incorporation of the Charity are also Directors of the company. The company is limited by guarantee and does not hold any share capital. The Memorandum of Association precludes the Trustees/ Directors receiving any remuneration or benefits for the purposes of Trusteeship.

The Trustees have a membership that must be no less than three, who meet six weekly and are responsible for the strategic direction and policy of the charity. At present, the Trustees have eight members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive, working with the Directors, Services and Business Administration Managers. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Service Managers have responsibility for the day to day operational management of the service area, individual supervision of the staff team and ensuring that the teams continue to develop their skills and working practices in line with national guidelines and recognised good practice.

**Trustee induction and training**

New trustees are invited to meet with members of the trustees and senior management team to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Board of Trustees and the Chief Executive of the charity and cover:

- The obligations of Trustee members.  
The main documents which set out the operational framework for the charity including the Memorandum and
- Articles.
- Resourcing and the current financial position as set out in the latest published accounts.  
Future plans and objectives and set out in the three-year business plan, funding strategy and business model
- documents.

A Question & Answer pack has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee". This is distributed to all new trustees along with the Memorandum and Articles and the latest financial statements.

**Remuneration arrangements**

Following the terms, conditions and remuneration review conducted across the entire First Light workforce in 2019, there was no subsequent uplift in salaries for 2020/21. Instead, trustees decided to acknowledge the efforts of staff during the pandemic with the provision of a pro-rata non-consolidated payment of £500 to all staff in October 2020.

A further pay review has been carried out in quarter 3 of 2020/21 with recommendations to be put to the board in April 2021 for a decision.

**Report of the Trustees**  
**For The Year Ended 31 March 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Related parties**

In so far as it is complimentary to the charity's objects, the charity is guided by both local and national policy.

**Sexual violence**

At a national level Sexual Assault Referral Centre (SARC) services are steered by the current NHS England policy Strategic Direction for Sexual Assault and Abuse Services. Locally, the service is guided by NHS England as commissioners and a Swindon and Wiltshire SARC Board.

At a national level, Independent Sexual Violence Advisory services are steered by LimeCulture ISVA standards. Locally, it is led by the Police and Crime Commissioner as the local commissioner.

At a national level, sexual violence counselling is led by the standards of the British Association of Counselling and Psychotherapy. Locally, they are led by Plymouth City Council as the local commissioner.

**Domestic Abuse**

Nationally, domestic abuse services are guided by Home Office's Strategy to end violence against women and girls: 2016 to 2020, a refresh of which is currently being consulted on.

Locally Cornwall Council's Action for a Safer Cornwall, Cornwall & the Isles of Scilly Domestic Abuse & Sexual Violence Strategy 2019- 2022. This is guided by the Community Safety Partnership (Safer Cornwall) Commissioner in partnership with statutory and voluntary service stakeholders through steering groups across the spectrum of domestic abuse pathways.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. To help mitigate any risk the Board of Trustees agreed to establish a new role, that being a Director of Governance & Compliance, who also assumes the responsibilities of Company Secretary. The primary duty of this role is to ensure appropriate governance and compliance across the organisation. This will include leading on key areas including; Health and Safety, Information Governance and Quality Standards. A successful appointment to this role was made April 2021.

The Board of Trustees review the risks to which the charity is exposed at every Board meeting. A risk register has been established and is reviewed by the Chair and Chief Executive on a monthly basis. The principal risks are categorised as strategic, operational or financial and where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised through policy and procedures.

Contractors Health and Safety Scheme (CHAS) accreditation is in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the service centres. ISO 9001 accreditation ensure a consistent quality of delivery for all operational aspects of the charity and the Fundraising Regulator oversees our fundraising practice and activities. These procedures are reviewed annually to ensure that they continue to meet the needs of the charity, through an internal audit and then external accreditation compliance audits. Where appropriate, our services are accredited by national standards, such as Quality Standards for Services Supporting Male Victims/Survivors recently achieved by our Swindon & Wiltshire SARC, and we are also working towards the same accreditation for our Devon & Cornwall ISVA service.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03440794 (England and Wales)

**Registered Charity number**

1090457

**Registered office**

The Business Centre  
2 Cattedown Road  
Plymouth  
Devon  
PL4 0EG

**Report of the Trustees**  
**For The Year Ended 31 March 2021**

**Trustees**

A Smith (resigned 25.5.20)  
A Chitty  
V Martin  
J Stones (resigned 21.1.21)  
P N Mullin Chair of Trustees  
P Naylor  
A Ludgate  
T Smith  
T Godwin (appointed 21.1.21)  
E Hoskin (appointed 29.10.20)

**Auditors**

Bromhead  
Chartered Accountants  
Statutory Auditors  
Harscombe House  
1 Darklake View  
Plymouth  
Devon  
PL6 7TL

**Bank**

Barclays Bank  
140-146 Armada Way  
Plymouth  
Devon  
PL1 1LA

**Chief Executive** - Linda Gooding

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of First Light South West Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

**AUDITORS**

The auditors, Bromhead, will be proposed for re-appointment at the forthcoming Annual General Meeting.




**First Light South West Ltd (Registered number: 03440794)**

**Report of the Trustees**  
**For The Year Ended 31 March 2021**

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

Approved by order of the board of trustees on .....14/10/2021..... and signed on its behalf by:

  
.....  
V Martin, Trustee

**Report of the Independent Auditors to the Members of**  
**First Light South West Ltd (Registered number: 03440794)**

**Opinion**

We have audited the financial statements of First Light South West Ltd (the 'charitable company') for the year ended 31 March 2021 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).

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 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**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.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

**Report of the Independent Auditors to the Members of**  
**First Light South West Ltd (Registered number: 03440794)**

**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.

**Our 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 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:

We obtained an understanding of the laws and regulations applicable to the company through discussions with management, and those charged with governance. These laws and regulations which were considered to have a material effect on the financial statements or operations of the company were identified including following; Companies Act 2006, Charities Act 2011 and the Charities SORP, Employment Law, Health and Safety Act, Data Protection Act.

We obtained an understanding of the entity's policies and procedures for assessing fraud risk and identifying actual or alleged fraud by making enquiries with managements and those charged with governance and reviewing supporting correspondence with relevant authorities and advisors.

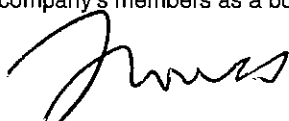
We obtained an understanding of the effectiveness of the entities control environment by testing of management override of controls, which includes but is not limited to; testing of journal entries, review of assumptions and judgements made in accounting estimate, and reviewing transaction occurring outside the normal scope of business.

The use of qualified and experienced staff members to ensure the audit team is comprised of only competent and capable members who are able to recognise and document any instances of non-compliance. The audit team exercises professional judgement and maintains professional skepticism throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our 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.



James Groves (Senior Statutory Auditor)  
for and on behalf of Bromhead  
Chartered Accountants  
Statutory Auditors  
Harscombe House  
1 Darklake View  
Plymouth  
Devon  
PL6 7TL

Date: 20/10/21

**First Light South West Ltd**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**For The Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Grants, donations and legacies	2	163,421	3,184,817	3,348,238	2,637,257
<b>Charitable activities</b>	4				
Charitable Activities		7,353	-	7,353	4,823
Investment income	3	70	-	70	263
<b>Total</b>		<b>170,844</b>	<b>3,184,817</b>	<b>3,355,661</b>	<b>2,642,343</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Charitable Activities		-	-	-	46,080
Cornwall DASV		-	1,327,708	1,327,708	1,280,323
Counselling		-	396,403	396,403	350,586
Art Therapy		-	35,533	35,533	36,908
Devon & Cornwall ISVA		-	568,266	568,266	451,016
Wiltshire SARC		-	249,248	249,248	236,595
Covid Response		4,331	88,960	93,291	-
<b>Total</b>		<b>4,331</b>	<b>2,666,118</b>	<b>2,670,449</b>	<b>2,401,508</b>
<b>NET INCOME</b>		<b>166,513</b>	<b>518,699</b>	<b>685,212</b>	<b>240,835</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		467,429	202,766	670,195	429,360
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>633,942</b>	<b>721,465</b>	<b>1,355,407</b>	<b>670,195</b>

The notes form part of these financial statements

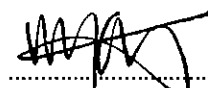
**First Light South West Ltd (Registered number: 03440794)**

**Balance Sheet**  
**31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	32,623	20,563	53,186	48,542
<b>CURRENT ASSETS</b>					
Debtors	13	37,459	-	37,459	443,063
Cash at bank		<u>637,614</u>	<u>1,184,653</u>	<u>1,822,267</u>	<u>698,889</u>
		675,073	1,184,653	1,859,726	1,141,952
<b>CREDITORS</b>					
Amounts falling due within one year	14	(73,755)	(483,750)	(557,505)	(520,299)
<b>NET CURRENT ASSETS</b>		<u>601,318</u>	<u>700,903</u>	<u>1,302,221</u>	<u>621,653</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>633,941</u>	<u>721,466</u>	<u>1,355,407</u>	<u>670,195</u>
<b>NET ASSETS</b>		<u>633,941</u>	<u>721,466</u>	<u>1,355,407</u>	<u>670,195</u>
<b>FUNDS</b>	16				
Unrestricted funds				633,941	467,429
Restricted funds				<u>721,466</u>	<u>202,766</u>
<b>TOTAL FUNDS</b>				<u>1,355,407</u>	<u>670,195</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14.12.2021 and were signed on its behalf by:

  
.....  
V Martin - Trustee

**First Light South West Ltd**

**Cash Flow Statement**  
**For The Year Ended 31 March 2021**

	Notes	31.3.21 £	31.3.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>1,147,203</u>	<u>60,957</u>
Net cash provided by operating activities		<u>1,147,203</u>	<u>60,957</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(24,366)	(14,397)
Sale of tangible fixed assets		471	488
Interest received		<u>70</u>	<u>263</u>
Net cash used in investing activities		<u>(23,825)</u>	<u>(13,646)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>1,123,378</b>	<b>47,311</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b><u>698,889</u></b>	<b><u>651,578</u></b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b><u>1,822,267</u></b>	<b><u>698,889</u></b>

The notes form part of these financial statements

**First Light South West Ltd**

**Notes to the Cash Flow Statement**  
**For The Year Ended 31 March 2021**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>31.3.21</b>	<b>31.3.20</b>
	<b>£</b>	<b>£</b>
<b>Net Income for the reporting period (as per the Statement of Financial Activities)</b>	<b>685,212</b>	<b>240,835</b>
<b>Adjustments for:</b>		
Depreciation charges	17,780	16,179
Loss on disposal of fixed assets	1,471	88
Interest received	(70)	(263)
Decrease/(increase) in debtors	405,604	(387,102)
Increase in creditors	<u>37,206</u>	<u>191,220</u>
<b>Net cash provided by operations</b>	<b><u>1,147,203</u></b>	<b><u>60,957</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	<b>At 1.4.20</b>	<b>Cash flow</b>	<b>At 31.3.21</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	<u>698,889</u>	<u>1,123,378</u>	<u>1,822,267</u>
	<u>698,889</u>	<u>1,123,378</u>	<u>1,822,267</u>
<b>Total</b>	<b><u>698,889</u></b>	<b><u>1,123,378</u></b>	<b><u>1,822,267</u></b>

**First Light South West Ltd**

**Notes to the Financial Statements**  
**For The Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There are no material uncertainties about the charity's ability to continue as a going concern.

The charitable company is limited by guarantee, incorporated in the UK and is registered in England & Wales. Its registered office is The Business Centre, 2 Cattedown Road, Plymouth, Devon, PL4 0EG.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Incoming resources from grants, including government grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Other grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where applicable it is recognised as grants deferred.

Voluntary income received by way of donations and gifts are included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from other charitable activities are accounted for when earned.

Turnover is the amount derived from the provision of services and stated net of all applicable VAT.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional statutory requirements and strategic management of the charity.

Termination payments are recognised at the date of payment.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Allocation and apportionment of costs**

All costs relate to the charitable activity of the company and are allocated against charitable activities on a basis designed to reflect the use of the resource.

Support costs are allocated to each charitable activity based upon percentage of income received to deliver each service.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance



**First Light South West Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Assets are included at cost, and there is a policy of review for impairment carried out by the Trustees as and when evidence comes to light that the recoverable amount of a fixed asset is below its net book value.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or grant provider.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Creditors and provisions**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

**2. GRANTS, DONATIONS AND LEGACIES**

	31.3.21	31.3.20
	£	£
Donations	110,586	7,331
Grants	3,237,652	2,629,926
	<u>3,348,238</u>	<u>2,637,257</u>

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
BBC Children In Need	61,940	39,183
Safer Cornwall	1,339,167	1,354,167
Ministry of Justice	317,478	86,520
Safer Plymouth	202,279	118,145
Police & Crime Commissioner for Devon and Cornwall	701,873	550,000
NHS England - Wiltshire SARC	281,295	261,981
Diocese South West	1,000	2,000
National Lottery Awards for All	48,600	10,000
Leathersellers	37,500	15,000
Tudor Trust	32,000	30,000
NHS Devon Clinical Commissioning Group (CCG)	161,272	162,930
Devon Coronavirus Response & Recovery Fund	3,439	-
Cornwall Foundation Trust Emergency Fund	6,700	-
Barnardos	65	-
Charities Aid Foundation	26,764	-
CAST	7,949	-
Coronavirus Job Retention Scheme	4,331	-
Tesco Bags for Help	2,000	-
The 29th May 1961 Charitable Trust	2,000	-
	<u>3,237,652</u>	<u>2,629,926</u>

Of these £3,007,695 (2020 £2,530,039) are government grants.

**First Light South West Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**3. INVESTMENT INCOME**

	<b>31.3.21</b>	<b>31.3.20</b>
	<b>£</b>	<b>£</b>
Deposit account Interest	<u><b>70</b></u>	<u><b>263</b></u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>31.3.21</b>	<b>31.3.20</b>
	<b>£</b>	<b>£</b>
Training	<u><b>7,353</b></u>	<u><b>4,823</b></u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Cornwall DASV	<b>671,696</b>	<b>504,609</b>	<b>151,403</b>	<b>1,327,708</b>
Counselling	<b>191,814</b>	<b>-</b>	<b>204,589</b>	<b>396,403</b>
Art Therapy	<b>29,534</b>	<b>-</b>	<b>5,999</b>	<b>35,533</b>
Devon & Cornwall ISVA	<b>486,953</b>	<b>-</b>	<b>81,313</b>	<b>568,266</b>
Wiltshire SARC	<b>203,176</b>	<b>-</b>	<b>46,072</b>	<b>249,248</b>
Covid Response	<b>73,995</b>	<b>-</b>	<b>19,296</b>	<b>93,291</b>
	<u><b>1,657,168</b></u>	<u><b>504,609</b></u>	<u><b>508,672</b></u>	<u><b>2,670,449</b></u>

**6. GRANTS PAYABLE**

	<b>31.3.21</b>	<b>31.3.20</b>
	<b>£</b>	<b>£</b>
Cornwall DASV	<u><b>504,609</b></u>	<u><b>413,603</b></u>

The total grants paid to Institutions during the year was as follows:

	<b>31.3.21</b>	<b>31.3.20</b>
	<b>£</b>	<b>£</b>
Cornwall Refuge Trust	<b>32,500</b>	<b>15,000</b>
Barnardos	<b>469,849</b>	<b>398,603</b>
Operation Emotion	<u><b>2,260</b></u>	<u><b>-</b></u>
	<u><b>504,609</b></u>	<u><b>413,603</b></u>

**7. SUPPORT COSTS**

Support costs have been allocated based upon usage to deliver each activity as assessed by the Board of Trustees.

	Devon & Cornwall ISVA £	Swindon & Wiltshire SARC £	Art Therapy £	Counsell ing £	Covid Response £	Cornwall DASV £	Total £
Support costs:							
Finance	37	26	-	20	-	71	<b>154</b>
Premises	20,472	6,690	5,600	174,938	12,888	41,978	<b>262,566</b>
Office	39,539	22,497	222	24,564	5,893	57,674	<b>150,389</b>
Staffing	8,386	6,385	(85)	1,382	202	5,514	<b>21,784</b>
Travel	5,724	802	52	(43)	314	32,976	<b>39,825</b>
Other	3,379	6,997	210	1,682	-	5,951	<b>18,219</b>
Governance	<u>3,776</u>	<u>2,675</u>	<u>-</u>	<u>2,046</u>	<u>-</u>	<u>7,238</u>	<u><b>15,735</b></u>
Total	<u><b>81,313</b></u>	<u><b>46,072</b></u>	<u><b>5,999</b></u>	<u><b>204,589</b></u>	<u><b>19,297</b></u>	<u><b>151,402</b></u>	<u><b>508,672</b></u>

**First Light South West Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>31.3.21</b>	31.3.20
	£	£
Auditors' remuneration	<b>4,000</b>	4,000
Other non-audit services	<b>4,940</b>	3,411
Depreciation - owned assets	<b>17,780</b>	16,179
Deficit on disposal of fixed assets	<b><u>1,471</u></b>	<u>88</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no transactions with any of the Trustees during this period of the proceeding period.

**Trustees' expenses**

During the year no travel expenses were reimbursed to trustees (2020: £1,216 to one trustee).

**10. STAFF COSTS**

	<b>31.03.21</b>	31.03.20
	£	£
Salaries	<b>1,349,988</b>	1,244,707
Social security	<b>113,624</b>	104,273
Employers pension	<b>28,742</b>	25,826
Working from home allowance	<b>11,090</b>	-
Termination payment	<b>8,855</b>	-
Clinical supervisor	<b><u>14,850</u></b>	<u>25,151</u>
	<b><u>1,527,149</u></b>	<u>1,399,957</u>

The pension liability outstanding as at 31 March 2021 is £5,405 (2020 £5,115). Pension costs are allocated to different funds in line with the time each employee spends on each activity.

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

	<b>31.3.21</b>	31.3.20
	£	£
Charitable activities	<b>48</b>	43
Management and admin	<b><u>18</u></b>	<u>21</u>
	<b><u>66</u></b>	<u>64</u>

No employees received emoluments in excess of £60,000.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Grants, donations and legacies	128,036	2,509,221	2,637,257
<b>Charitable activities</b>			
Charitable Activities	4,823	-	4,823
Investment income	<u>263</u>	<u>-</u>	<u>263</u>
<b>Total</b>	133,122	2,509,221	2,642,343
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities	46,080	-	46,080

**First Light South West Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
Cornwall DASV	-	1,280,323	1,280,323
Counselling	3,704	346,882	350,586
Art Therapy	-	36,908	36,908
Devon & Cornwall ISVA	77,016	374,000	451,016
Wiltshire SARC	-	236,595	236,595
<b>Total</b>	<b>126,800</b>	<b>2,274,708</b>	<b>2,401,508</b>
<b>NET INCOME</b>	<b>6,322</b>	<b>234,513</b>	<b>240,835</b>
<b>Transfers between funds</b>	<b>277,288</b>	<b>(277,288)</b>	<b>-</b>
<b>Net movement in funds</b>	<b>283,610</b>	<b>(42,775)</b>	<b>240,835</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>183,819</b>	<b>245,541</b>	<b>429,360</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>467,429</b>	<b>202,766</b>	<b>670,195</b>

**12. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2020	97,107	15,695	112,802
Additions	24,366	-	24,366
Disposals	(7,534)	(117)	(7,651)
At 31 March 2021	113,939	15,578	129,517
<b>DEPRECIATION</b>			
At 1 April 2020	51,588	12,672	64,260
Charge for year	16,997	783	17,780
Eliminated on disposal	(5,641)	(68)	(5,709)
At 31 March 2021	62,944	13,387	76,331
<b>NET BOOK VALUE</b>			
At 31 March 2021	50,995	2,191	53,186
At 31 March 2020	45,519	3,023	48,542

**First Light South West Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Trade debtors	-	425,545
Prepayments and accrued income	<u>37,459</u>	<u>17,518</u>
	<u><u>37,459</u></u>	<u><u>443,063</u></u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Trade creditors	35,541	42,951
Social security and other taxes	24,709	29,446
Other creditors	13,505	23,657
Deferred income	<u>483,750</u>	<u>424,245</u>
	<u><u>557,505</u></u>	<u><u>520,299</u></u>

Income has been deferred so that it is recognised in the period to which it relates.

	31.3.21	31.3.20
	£	£
Deferred income brought forward	424,245	44,167
Deferred income released	(424,245)	(44,167)
Income deferred	<u>483,750</u>	<u>424,245</u>
Deferred income carried forward	<u><u>483,750</u></u>	<u><u>424,245</u></u>

**15. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.21	31.3.20
	£	£
Within one year	134,730	65,335
Between one and five years	<u>43,114</u>	<u>95,657</u>
	<u><u>177,844</u></u>	<u><u>160,992</u></u>

Operating lease payments Included as an expense in the accounts total £253,464 (2020 £151,232).

**First Light South West Ltd**

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2021**

**16. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	467,429	166,512	-	633,941
<b>Restricted funds</b>				
Safer Cornwall - DASV	110,175	201,633	-	311,808
BBC Children In Need	3,500	20,752	(4,386)	19,866
Ministry of Justice	-	5,743	-	5,743
Police & Crime Commissioner for Devon & Cornwall	-	5,295	-	5,295
NHS England - Wiltshire SARC	72,082	32,047	-	104,129
NHS, OPCC, Safer Plymouth - Therapy	17,009	146,435	4,386	167,830
Cornwall Foundation Trust Emergency Fund	-	795	-	795
Barclays 100x100 UK Covid-19 Community Relief Fund	-	100,000	-	100,000
Tudor Trust - Wellbeing fund	-	2,000	-	2,000
Tesco Bags for Help	-	2,000	-	2,000
The 29th May 1961 Charitable Trust	-	2,000	-	2,000
	<u>202,766</u>	<u>518,700</u>	<u>-</u>	<u>721,466</u>
<b>TOTAL FUNDS</b>	<u>670,195</u>	<u>685,212</u>	<u>-</u>	<u>1,355,407</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement In funds £
<b>Unrestricted funds</b>			
General fund	170,844	(4,332)	166,512
<b>Restricted funds</b>			
Safer Cornwall - DASV	1,339,165	(1,137,532)	201,633
BBC Children In Need	61,938	(41,186)	20,752
Ministry of Justice	317,477	(311,734)	5,743
Police & Crime Commissioner for Devon & Cornwall	609,763	(604,468)	5,295
NHS England - Wiltshire SARC	281,295	(249,248)	32,047
NHS Devon Clinical Commissioning Group	161,272	(161,272)	-
NHS, OPCC, Safer Plymouth - Therapy	202,279	(55,844)	146,435
National Lottery Awards For All	48,600	(48,600)	-
Devon Community Foundation	3,439	(3,439)	-
Cornwall Foundation Trust Emergency Fund	6,700	(5,905)	795
Barnardos	65	(65)	-
Devon & Cornwall Police	12,111	(12,111)	-
Charities Aid Foundation	26,764	(26,764)	-
CAST	7,949	(7,949)	-
Barclays 100x100 UK Covid-19 Community Relief Fund	100,000	-	100,000
Tudor Trust - Wellbeing fund	2,000	-	2,000
Tesco Bags for Help	2,000	-	2,000
The 29th May 1961 Charitable Trust	2,000	-	2,000
	<u>3,184,817</u>	<u>(2,666,117)</u>	<u>518,700</u>
<b>TOTAL FUNDS</b>	<u>3,355,661</u>	<u>(2,670,449)</u>	<u>685,212</u>

**First Light South West Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General fund	183,819	6,322	277,288	467,429
<b>Restricted funds</b>				
Safer Cornwall - DASV	26,331	83,844	-	110,175
BBC Children In Need	1,224	2,276	-	3,500
NHS England - ISVA/SARC	171,288	106,000	(277,288)	-
NHS England - Wiltshire SARC	46,698	25,384	-	72,082
NHS, OPCC, Safer Plymouth - Therapy	-	17,009	-	17,009
	<u>245,541</u>	<u>234,513</u>	<u>(277,288)</u>	<u>202,766</u>
<b>TOTAL FUNDS</b>	<u>429,360</u>	<u>240,835</u>	<u>-</u>	<u>670,195</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	129,419	(123,097)	6,322
CYP Counselling	3,703	(3,703)	-
	133,122	(126,800)	6,322
<b>Restricted funds</b>			
Safer Cornwall - DASV	1,354,167	(1,270,323)	83,844
BBC Children In Need	39,184	(36,908)	2,276
Ministry of Justice	86,520	(86,520)	-
NHS England - ISVA/SARC	-	106,000	106,000
Police & Crime Commissioner for Devon & Cornwall	480,000	(480,000)	-
NHS England - Wiltshire SARC	261,979	(236,595)	25,384
NHS Devon Clinical Commissioning Group	162,930	(162,930)	-
NHS, OPCC, Safer Plymouth - Therapy	114,441	(97,432)	17,009
National Lottery Awards For All	10,000	(10,000)	-
	<u>2,509,221</u>	<u>(2,274,708)</u>	<u>234,513</u>
<b>TOTAL FUNDS</b>	<u>2,642,343</u>	<u>(2,401,508)</u>	<u>240,835</u>

**First Light South West Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**16. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	183,819	172,834	277,288	633,941
<b>Restricted funds</b>				
Safer Cornwall - DASV	26,331	285,477	-	311,808
BBC Children In Need	1,224	23,028	(4,386)	19,866
Ministry of Justice	-	5,743	-	5,743
NHS England - ISVA/SARC	171,288	106,000	(277,288)	-
Police & Crime Commissioner for Devon & Cornwall	-	5,295	-	5,295
NHS England - Wiltshire SARC	46,698	57,431	-	104,129
NHS, OPCC, Safer Plymouth - Therapy	-	163,444	4,386	167,830
Cornwall Foundation Trust Emergency Fund	-	795	-	795
Barclays 100x100 UK Covid-19 Community Relief Fund	-	100,000	-	100,000
Tudor Trust - Wellbeing fund	-	2,000	-	2,000
Tesco Bags for Help	-	2,000	-	2,000
The 29th May 1961 Charitable Trust	-	2,000	-	2,000
	<u>245,541</u>	<u>753,213</u>	<u>(277,288)</u>	<u>721,466</u>
<b>TOTAL FUNDS</b>	<u>429,360</u>	<u>926,047</u>	<u>-</u>	<u>1,355,407</u>



**First Light South West Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**16. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	300,263	(127,429)	172,834
CYP Counselling	3,703	(3,703)	-
	303,966	(131,132)	172,834
<b>Restricted funds</b>			
Safer Cornwall - DASV	2,693,332	(2,407,855)	285,477
BBC Children In Need	101,122	(78,094)	23,028
Ministry of Justice	403,997	(398,254)	5,743
NHS England - ISVA/SARC	-	106,000	106,000
Police & Crime Commissioner for Devon & Cornwall	1,089,763	(1,084,468)	5,295
NHS England - Wiltshire SARC	543,274	(485,843)	57,431
NHS Devon Clinical Commissioning Group	324,202	(324,202)	-
NHS, OPCC, Safer Plymouth - Therapy	316,720	(153,276)	163,444
National Lottery Awards For All	58,600	(58,600)	-
Devon Community Foundation	3,439	(3,439)	-
Cornwall Foundation Trust Emergency Fund	6,700	(5,905)	795
Barnardos	65	(65)	-
Devon & Cornwall Police	12,111	(12,111)	-
Charities Aid Foundation	26,764	(26,764)	-
CAST	7,949	(7,949)	-
Barclays 100x100 UK Covid-19 Community Relief Fund	100,000	-	100,000
Tudor Trust - Wellbeing fund	2,000	-	2,000
Tesco Bags for Help	2,000	-	2,000
The 29th May 1961 Charitable Trust	2,000	-	2,000
	5,694,038	(4,940,825)	753,213
<b>TOTAL FUNDS</b>	<b>5,998,004</b>	<b>(5,071,957)</b>	<b>926,047</b>

**17. RELATED PARTY DISCLOSURES**

A total of £nil (2020: £2,660) was paid during the year to J Stones a Trustee of the charity for HR services and advice.

A total of nil (2020: £6,000) was paid during the year to P Mullin a Trustee of the charity for interim CEO role. There are no amounts owed as at 31 March 2021.

A total of £263 was paid during the year to TCKH Ltd a company under the control of E Hoskin a Trustee of the charity for training services. There are no amounts owed as at 31 March 2021.

Key management personnel remuneration totalled £59,002 (2020 £58,918).

**First Light South West Ltd**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**18. PURPOSE OF RESTRICTED FUNDS**

Safer Cornwall is to provide Independent Domestic Violence Advisor (IDVA) and Domestic Abuse & Sexual Violence (DASV) services.

Safer Plymouth funds are to contribute towards the cost of providing counselling services in Plymouth and sexual violence therapeutic services.

BBC Children In Need funds are for the salary and related costs for an art therapist and contribution towards a proportion of associated rent and service costs. Also funded a Children and Young People's IDVA for First Light and a Reconnect worker seconded to Barnardos.

Ministry of Justice funds are to contribute towards the direct costs of providing counselling services to victims of sexual violence and abuse, ISVA services and domestic abuse services. Additional restricted funding was received this year due to Covid-19 including a homeworking allowance for the charity's staff, PPE, IT and central staffing costs across First Light.

NHS England continue to fund a Sexual Assault Referral Centre (SARC) service in Wiltshire as well as a contribution to the charity's office rent and rates in Plymouth.

Office of the Police and Crime Commissioner (OPCC) funds are contributed specifically for the provision of Independent Sexual Violence Advisors (ISVA) in Devon and Cornwall.

Big Lottery Award for All funds are to contribute towards the cost of providing a therapy triage for abuse victims.

Devon Coronavirus Emergency Funds are to provide wipeable Covid safe furniture for the therapy service in Plymouth and PPE kit for all staff working in Devon.

Cornwall Foundation Trust Emergency Fund provides funds that support clients needs in Cornwall for travel and mobile phone credit.

Barnardos provides funds for clients within the DASV service for mobile phones and mobile phone credit.

Devon & Cornwall Police provided funds to support a Safety Car Pilot which enabled IDVA's to work alongside the police during out of hours when the police were called to a potential domestic abuse incident.

Charities Aid Foundation supported the costs of two team leaders in the ISVA and DASV services.

CAST funded a project for multiple organisations in the DASV sector to come together to design a digital tool for use in response to the Covid-19 pandemic.

Barclays 100x100 UK Covid-19 Community Relief fund to recruit 4 staff members to expand the Covid Helpline Response team for a period of 12 months.

Tudor Trust funds to support the wellbeing of staff, volunteers and trustees during what has been a difficult and challenging time during the covid-10 pandemic.

Tesco Bags for Help fund to help support children and young people requiring therapeutic recovery as a result of abuse and violence during the covid-19 pandemic.

The 29th May 1961 Charitable Trust fund to support sexual violence triage administrator as a point of contact across Devon, Cornwall and Isles of Scilly.