

COMPANY REGISTERED NUMBER: 04687799 (ENGLAND & WALES)

CHARITY REGISTERED NUMBER: 1101754

LUTON ALL WOMEN CENTRE
A Company Limited by Guarantee

DIRECTORS' AND TRUSTEES' REPORT
AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 MARCH 2024

LUTON ALL WOMEN CENTRE
A company limited by guarantee
FOR THE YEAR ENDED 31 MARCH 2024

CONTENTS

	<u>Page</u>
Reference and Administrative Information	1
Trustees' Report (including Directors Report)	2
Independent Examiner's Report	9
Statement of Financial Activities (including Income and Expenditure Report)	11
Balance Sheet	12
Notes to the Financial Statements	14

LUTON ALL WOMEN CENTRE

REFERENCE AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2024

Name: Luton All Women Centre

Luton All Women's Centre aims to make the lives of women and girls from Luton and Bedfordshire safer, healthier and fairer.

Primarily supporting women and girls with experiences of abuse or violence against them, our main objective is to develop and deliver specialist advice, information and intervention services which tackle the consequences of such abuse at the earliest opportunity, help to prevent abuse wherever possible and, in the long-term, improve the quality of life for those affected.

Trustees: The Trustees who served during the financial year and to the date the Report of the Trustees was signed were as follows:

Lynda Rees	- December 2011 to present
Jill Stuart	- June 2018 to present
Kishwer Raj	- June 2018 to present

Trustees are appointed by the Board of Trustees in general meeting. All Officers and members shall retire from office at each Annual General Meeting. Retiring officers are eligible for re-election.

Chair	Lynda Rees
Chief Executive Officer:	Caroline Cook
Treasurer:	Lynda Rees
Registered Office:	Suite 2, the Spires, Adelaide Street, Luton, LU1 5DU
Bankers:	Lloyds TSB, 65 George Street, Luton, Beds, LU1 2BB. Metro Bank, 10-20 Castle Street, Luton, Beds, LU1 3AJ.
Solicitors:	Pictons, Dunstable Road, Luton
Company No:	04687799
Charity No:	1101754

LUTON ALL WOMEN CENTRE
A company limited by guarantee

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS
FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees present their report and financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Luton All Women Centre is a registered charity and a company registered in England limited by guarantee. It was incorporated on 5 March 2003, and charitable status was gained on the 27 January 2004. It is exempt from the requirement to include limited in its name.

Organisational Structure

The charity is wholly UK based with its head office and projects based in Luton, Bedfordshire. The Trustees meet regularly during the year to determine the policy and strategy of the charity. The day-to-day management of the charity is delegated to the Chief Executive who supports the specialist staff and volunteer teams.

Trustee Recruitment & Training

The Trustees of the company who served during the year are listed on page 1 together with the legal and administrative details. Suitable nominees, according to the regulations covered by the memorandum and articles, are introduced to the work of the organisation and meet with, where possible, a staff member, and/or Board Member and Secretary prior to submission for consideration by the Board. The organisation aims, as far as possible, to include a wide range of skills and representation from the local community which it serves.

Where possible, new Board Members are encouraged to take part in events and networking meetings to ensure an understanding of the issues relating to the organisation's work. The Trustees hold an annual strategy day.

OBJECTIVES AND ACTIVITIES

A detailed report of all the activities and outcomes is available from the Chief Executive, on request.

Principal Objects and Activities

The objects of the Charity, as stated in its memorandum of association, are:

- To provide a safe and accessible meeting place and resource centre, run by women and serving the needs of women from the Luton and surrounding districts.
- To provide a drop-in service.
- To provide a meeting place for women and women's organisations.
- To provide a focal point for women's issues and awareness raising.

LUTON ALL WOMEN CENTRE
A company limited by guarantee

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS
FOR THE YEAR ENDED 31 MARCH 2024**

- To arrange and provide for, or join in arranging and providing, the holding of exhibitions, meetings, lectures, classes, seminars and training courses for women.
- To collect, disseminate and exchange information on all matters affecting our objectives.
- To co-operate with other organisations including voluntary and statutory operating in furtherance of the objects or of similar purposes.
- To improve quality of life for our clients.

Annual Report

The following is a brief summary of the activities for the year. Further information is available from the Chief Executive at the Centre.

Thankfully, it finally felt as though we were putting the covid pandemic behind us. The ability to work face to face, but also online where appropriate gave us greater flexibility in how we could meet the needs of clients, deliver training and groups, and interact with other professionals.

The financial crisis impacted on our clients and the town generally, further deepening the inequalities that exist. Our ongoing challenge has been to balance the never-ending need for our services, with our ability to respond in a meaningful and effective way to each client. We received over 800 referrals over the year, meaning that we worked with over 1200 women. We continued to see clients with high levels of complexity, many of whom are struggling with their mental health and wellbeing.

We have a strong team of advisers, able to deliver end to end services in Urdu, Bengali and Polish. Clients benefitted from our holistic approach, whereby they do 1:1 work with an adviser offering practical and emotional support, attend one or more of our groups, access solicitor support, engage with exercise groups and access counselling. We believe that this trauma informed approach is how women are best supported to become more aware of and more knowledgeable about their situation, and better able to recover and move forwards. For many women their children are also indirect beneficiaries of our work.

Our clients reflect the wide diversity of people living in Luton and the surrounding areas, and we actively look to create a welcoming and safe environment where all women can feel welcome. We aim to take a trauma informed approach to all we do.

In spite of these significant challenges, we have continued to support women who needed advice, practical help and emotional support. We played a major role in the development of the Transformation Programme of the mental health system in Luton, ensuring that the particular needs of women are considered and that the system moves towards recognising the impact that abuse and trauma have on someone's mental health. We have worked with colleagues in other organisations to educate about and promote the benefits of working in a trauma informed way.

We are part of the new Blended approach across the mental health system, working with other voluntary sector organisations and CMHT, to provide a joined-up response to individuals experiencing poor mental health, where social factors are recognised to be at the core of their distress. We particularly pick up the referrals coming into triage where there is a domestic abuse element.

We have been very active in relation to domestic abuse, working closely with partners as part of the Bedfordshire Domestic Abuse Partnership and as part of the Luton Domestic Abuse Partnership Board. We sat on a scrutiny panel, reviewing cases of domestic abuse and sexual violence that are dealt with by the Police. We've been pleased to see a willingness by the Police to change or improve practice where it is identified that victims did not receive the support they should have.

LUTON ALL WOMEN CENTRE
A company limited by guarantee

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS
FOR THE YEAR ENDED 31 MARCH 2024**

LAWC works with an eye on all ends of the spectrum, from the need for preventative work, through delivering support and practical help, to building resilience to enable women to move towards recovery. At the preventative end, a particular focus this year has been working with children and young people to highlight the issue of violence towards women and girls. Through our Safer Streets initiative we reached over 17,500 children and young people across Bedfordshire - via workshops, assemblies and stands. Participants have been hugely receptive to our core messages, all delivered in age-appropriate ways.

Whilst this year we've not had specific funding to continue to deliver our Harmful Practices work, we support women who have experienced forced marriage, honour-based abuse and FGM. We continued to raise awareness of and train professionals about how women are affected by these issues, and took every opportunity to do presentations to community and staff groups. Our approach is to identify what different forms of abuse look like, help people to spot the signs in others and ensure people know where to signpost a potential victim to. This is all within the framework of the UK law.

We brought to a close our Employers Against Domestic Abuse programme – a programme of raising awareness with businesses and other employers about the cost to them if staff are experiencing domestic abuse. We encouraged employers to think about how domestic abuse is talked about within their company or organisation, how managers might respond to disclosures, etc. We will continue to offer this support to employers as a paid for service going forwards.

As well as service delivery and challenging gender inequality, we ensure we are an active player in the local statutory sector structures. In relation to Luton Borough Council, LAWC sits on the At Place Board, regularly attends events to do with Luton 2040, the Fairness Task Force and other initiatives that are all working to develop Luton as a fairer, safer and more equal place to live. Via taking on the co-chairing of the VCSE Strategy Group we have developed a strong relationship with the ICB (Integrated Care Board), plus linking in nationally to campaigns and activity that supports the women we work with.

Our other big news in 2023 was that we took on the running of Bedford Women's Centre, where there is more specifically a focus on domestic abuse. We will be working over the next couple of years to bring the workings of the two Centres together, to ensure consistency of approach and service. We look forward to growing the work that is able to happen at the Bedford Centre.

Finally, in relation to all of the above, we have delivered large numbers of online training and awareness sessions on the topics we work with, to professionals and in the community. We have worked with issues of gendered violence and gender inequality, with a national backdrop of violence towards women and girls being giving a high profile in the media.

We thank our team of staff, volunteers and trainees for their amazing efforts and contributions this year, to ensure women are able to access the help and support they need. It is not easy work to be hearing difficult life stories day in, day out, but the reward is seeing women better equipped and more confident to make good choices for themselves and their families.

We also thank our many funders, and individuals who have given money or made donations of items which are passed on to our clients.

Aims

The prime aim of the organisation is any charitable purpose for the benefit of women in Luton and surrounding districts, in particular the advancement of education, the furtherance of health and the relief of poverty, distress and sickness.

LUTON ALL WOMEN CENTRE
A company limited by guarantee

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS
FOR THE YEAR ENDED 31 MARCH 2024**

The provision and maintenance of a meeting place and resource centre in the interests of social welfare with the object of improving access and the availability of a safe place for women.

Strategies for achieving Principal Aims and Objectives

1. Recruitment of appropriate staff and volunteers
2. Ensuring training and development of staff and volunteers in key women's issues
3. Ongoing research and networking with women's organisations and providers to identify issues plus opportunities for developing service delivery
4. Identifying and providing information and resources to women on wide range of subjects
5. Provision of appropriate office and venue spaces for organisation and services
6. Obtaining and developing sources of funding, support and resourcing for the organisation
7. Development of appropriate procedures and policies for the organisation with regular reviews
8. Ensure good management and financial management of the organisation.

Contribution of Volunteers

Luton All Women's Centre provided a number of opportunities for women to volunteer and continues to really appreciate the support of all our volunteers and trainees who have helped with the work of LAWC during the year.

ACHIEVEMENTS AND PERFORMANCE

During the year under review, the following services/projects were funded by grants and managed by LAWC:

- Domestic Abuse: funded by The Big Lottery, Garfield Weston and others
- Mental Health and Wellbeing: funded by the Peoples Health Trust and Postcode Communities Trust
- Counselling Service: funded by The Henry Smith Charity
- Mimosa Group: supported by donations
- Core costs – supported by the Community Investment Fund (supported by profits from Luton Airport)

The following services were provided under the various headings above. Further information about all the activities and outcomes is available from the Chief Executive, on request.

1. Advice and Information:
LAWC provides information, advice and support services for women over a diverse range of issues. Our trained advisers provide a listening ear, referral/signposting service, advice and emotional support. They offer advice on Domestic and other forms of Abuse, Health and Wellbeing, Forced Marriage/Honour based abuse, FGM, Family/Relationship issues, Housing, and help into volunteering or employment.
2. Counselling:
Since 2011 LAWC has offered a counselling service. The service adheres to the British Association for Counselling and Psychotherapy (BACP) guidelines, and LAWC is an organisational member.
3. Support Groups:
LAWC continues to run regular psychoeducational and support groups, delivered both online and face to face. The support groups this year included: the Wellbeing Group for

LUTON ALL WOMEN CENTRE
A company limited by guarantee

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS
FOR THE YEAR ENDED 31 MARCH 2024**

women experiencing anxiety/depression or social isolation; and the Mimosa group for women who have experienced childhood sexual abuse.

We ran 2 different Domestic Abuse groups - Own My Life, a 12-week online or in-person course to help women who have been subjected to abuse to regain ownership of their lives. Our Lives is a 6 week programme for South Asian women, delivered in Urdu and Bengali, including where ideas about the role of women come from in relation to culture and faith, and information about the UK law.

4. Surgeries:
Partner surgeries included: a fortnightly solicitor's surgery. We thank JKC Solicitors for their ongoing support.
5. Mental and Physical Health:
As well as a number of exercise sessions, we have delivered the Wellbeing Group online and offered a range of therapeutic art and craft activities. LAWC is an active member of local mental health networks, including the Luton Collaborative initiative and the Luton Mental Health Partnership Board.
6. Domestic Violence and Abuse Issues:
LAWC is a member of the Domestic Abuse Partnership Board in Luton and the Bedfordshire Domestic Abuse Partnership. We support women who are currently experiencing domestic abuse and those recovering from the aftermath of all forms of Domestic Abuse.
7. Learning and Employment:
We have offered a variety of online courses to support the needs of our clients.
8. Gender Inequality:
LAWC seeks to raise questions and issues around gender equality wherever there is an opportunity or need.

LUTON ALL WOMEN CENTRE
A company limited by guarantee

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS
FOR THE YEAR ENDED 31 MARCH 2024**

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with their duty, set out in the 2011 Charity Act, to have due regard to the Charity Commission guidance on public benefit.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also directors of Luton All Women Centre for the purposes of company law) are responsible for preparing the Trustees' Annual 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 2019 (FRS 102);
- 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 presume that the company will continue in operation;

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time 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.

FINANCIAL REVIEW

The total reserves at 31st March 2024 decreased by £24,046 to £236,609. Restricted reserves increased by £34,402 to £138,056 and unrestricted reserves decreased by £58,448 to £98,553. Income for the year increased to £643,162 from £534,258 while expenditure increased to £667,208 from £439,700.

Reserves policy

The Trustees aspire to maintain sufficient reserves (that is funds that are freely available) at a level which equates to approximately six months total expenditure. This would provide sufficient funds to cover management and administration and support costs and to make emergency applications for grants should the need arise. At 31st March 2024 free reserves are £21,481 which represents approximately 2 months at the 2023-24 activity level.

LUTON ALL WOMEN CENTRE
A company limited by guarantee

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS REPORT) TO THE MEMBERS
FOR THE YEAR ENDED 31 MARCH 2024**

Risk review

The Trustees have assessed the major risks to which the charity is exposed, including those in relation to Covid-19 and in particular those related to the operational finances of the charity. They are satisfied that reasonable systems are in place to mitigate exposure to the major risks but recognise that in the current economic climate any organisation which is dependent on grant funding is at risk. A longer term more diverse income generation strategy is being actively pursued.

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

This report was approved by the board of directors and Trustees on 24 December 2024 and signed on its behalf.



.....
Lynda Rees (Trustee)

24 December 2024

LUTON ALL WOMEN CENTRE
A company limited by guarantee

Independent Examiner's Report to the Trustees of Luton All Women Centre

I report to the charity trustees on my examination of the accounts of Luton All Women Centre for the year ended 31 March 2024, which are set out on pages 11 to 23.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

LUTON ALL WOMEN CENTRE
A company limited by guarantee

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

Signed:

Date: 24 December 2024

R A Cox FCA (ICAEW)
Miller & Co Chartered Accountants
5 Imperial Court
Laporte Way
Luton, Bedfordshire
LU4 8FE

LUTON ALL WOMEN CENTRE
A company limited by guarantee

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2024

	<u>Note</u>	Unrestricted Fund	Restricted Fund	Total Fund 2024	Total Fund 2023
		£	£	£	£
<u>Income from:</u>					
Donations and legacies	2	100,322	-	100,322	124,427
Charitable activities	3	-	542,840	542,840	310,629
Other income – transfer of funds	18	-	-	-	99,202
<u>Total income</u>		100,322	542,840	643,162	534,258
<u>Expenditure on:</u>					
Raising funds		7,204	-	7,204	7,433
Charitable activities	4	151,566	508,438	660,004	432,267
<u>Total expenditure</u>		158,770	507,809	667,208	439,700
<u>Net income/(expenditure)</u>		(58,448)	34,402	(24,046)	94,558
<u>Transfers between funds</u>		-	-	-	-
<u>Net movement in funds</u>		(58,448)	34,402	(24,046)	94,558
<u>Total funds brought forward</u>		157,001	103,654	260,655	166,097
<u>Total funds carried forward</u>		98,553	138,056	236,609	260,655

All income and expenditure derive from continuing activities.

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

LUTON ALL WOMEN CENTRE
A company limited by guarantee

BALANCE SHEET

AS AT 31 MARCH 2024

	<u>Note</u>	<u>2024</u>		<u>2023</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Fixed assets</u>					
Tangible assets	6		34,572		54,741
<u>Current Assets</u>					
Debtors	9	10,454		103,647	
Cash at bank and in hand		218,909		113,806	
		<u>229,363</u>		<u>217,453</u>	
<u>Creditors</u>					
Amounts falling due within one year					
Sundry creditors and accruals	10	(27,326)		(11,539)	
		<u></u>		<u></u>	
<u>Net Current Assets</u>			202,037		205,914
<u>Net assets</u>			<u>236,609</u>		<u>260,655</u>
			<u></u>		<u></u>
<u>Charity funds</u>					
Unrestricted Funds	8	98,553		157,001	
Restricted Funds	8	138,056		103,654	
<u>Total funds</u>			<u>236,609</u>		<u>260,655</u>
			<u></u>		<u></u>

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

For the year ending 31st March 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

LUTON ALL WOMEN CENTRE
A company limited by guarantee

Directors' responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge th
- eir responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation and approval of accounts.

The trustees declare that they have approved the financial statements on pages 11 to 23 on 24 December 2024.

Signed on behalf of the charity's trustees:



L Rees (Trustee)

For and on behalf of the board

The notes on pages 14 to 23 form part of these financial statements.

Company Registration Number: 04687799

LUTON ALL WOMEN CENTRE
A company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies

(a) Basis of preparation

Luton All Women Centre is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in pounds sterling which is the functional currency of the charity and rounded to the nearest £1.

(b) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. The organisation has a policy of capitalising fixed asset expenditure over £500.

A full year's depreciation is charged in the year of purchase and nothing in the year of sale. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets over their expected useful lives, except restricted assets which are written off over the period of the revenue grant funding, on the following bases:

Fixtures and fittings	25% per annum	Reducing balance
Computer equipment	33% per annum	Reducing balance
Motor vehicles	25% per annum	Reducing balance

(c) Fund accounting

Funds held by the charity are either:

Unrestricted funds

These are funds which can be used in accordance with the charitable objectives at the discretion of the Trustees

Designated funds

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

LUTON ALL WOMEN CENTRE
A company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2024

Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Restricted funds may include grants received in advance of the relevant expenditure hence restricted fund balances can vary substantially year on year.

(d) Income

All income is accounted for when the charity has entitlement, there is certainty of receipt and the amount is measurable. Where possible income is accounted for on a receivable basis, except where material grant funding is received in advance. Grant in advance of expenditure is included in the restricted funds and thereby carried forward for use in future years.

(e) Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis inclusive of any VAT, which cannot be recovered. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The costs of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

(f) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(g) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(h) Judgements and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgements in applying the accounting policies of the Charity and estimates and assumptions that have a significant effect on the recognition and measurement of assets, liabilities, income and expenses. Actual results may be different to these estimates.

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

LUTON ALL WOMEN CENTRE
A company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2024

2 Donations and legacies

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2024</u>	<u>Total 2023</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Donations	10,122	-	10,122	24,227
Community Interest Fund	90,200	-	90,200	100,200
	<u>100,322</u>	<u>-</u>	<u>100,322</u>	<u>124,427</u>

Income from donations and legacies in 2023 was £124,427 of which £nil was attributable to restricted funds and £124,427 was attributable to unrestricted funds.

3 Charitable Activities

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total 2024</u>	<u>Total 2023</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Grants</u>				
Community Action MK (MHW)	-	10,000	10,000	-
Garfield Weston (DA)	-	20,000	20,000	-
Office of the Police and Crime Commissioner (OPCC) (DA)	-	61,913	61,913	45,000
OPCC (Safer Streets)	-	77,305	77,305	-
Advance Advocacy (Probation)	-	14,838	14,838	-
Sport England (MH&W)	-	-	-	9,800
National Lottery Community Fund (DA)	-	113,737	113,737	91,132
Open Access (MH & W)	-	(25,500)	(25,500)	-
Steel Charitable Trust (DA)	-	15,000	15,000	30,000
Compass Wellbeing (MH & W)	-	82,384	82,384	37,813
Postcode Places (DA)	-	-	-	25,000
James Tudor Foundation (MH & W)	-	-	-	9,500
Charities Trust (DA)	-	59,779	59,779	500
Lloyds Bank (Emergency Fund)	-	-	-	7,250
Beds & Luton Community Foundation (DA)	-	(13,334)	(13,334)	13,334
Fonds L'oreal (Women's Academy)	-	81,718	81,718	-
Henry Smith Charity (Counselling)	-	45,000	45,000	41,300
	<u>-</u>	<u>542,840</u>	<u>542,840</u>	<u>310,629</u>

Income from charitable activities in 2023 was £310,629 of which £303,379 was attributable to restricted funds and £7,250 was attributable to unrestricted funds.

LUTON ALL WOMEN CENTRE
A company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable expenditure (including Governance costs)

	<u>Total 2024</u>	<u>LAWC & BWC</u>	<u>Women's Academy</u>	<u>Domestic Abuse</u>	<u>Bedford Women Centre</u>	<u>Mental Health & Wellbeing</u>	<u>Counselling Service</u>	<u>Other Funds</u>	<u>2023</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Staff Costs & project start-up costs	457,032	89,891	22,417	201,066	28,058	28,165	14,513	72,922	292,116
Premises	77,864	2,516	10,084	27,383	13,552	11,467	5,966	6,896	64,039
Centre activities and events	8,587	7,996	-	-	71	-	520	-	10,077
General expenses	86,853	47,295	4,651	13,172	2,746	5,290	6,828	6,871	46,447
Resources	-	-	-	-	-	-	-	-	1,100
Professional fees	27,862	2,062	1,254	3,404	690	1,426	17,173	1,853	16,736
Governance costs (note 5)	1,806	1,806	-	-	-	-	-	-	1,752
Total year to 31 March 2024	660,004	151,566	38,406	245,025	45,117	46,348	45,000	88,542	432,267
Total year to 31 March 2023	432,267	94,670	31,593	194,208	10,081	57,915	41,300	2,500	

Expenditure consists of costs allocated directly to the relevant cost centres at the time of payment, together with an appropriate share of support costs. Support costs totalled £279,681 and related to, staff costs, premises costs, general expenses and professional fees.

LUTON ALL WOMEN CENTRE
A company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2024

5 Governance costs

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2024</u> £	<u>Total 2023</u> £
Trustee expenses	-	-	-	-
Independent examiners fee	1,802	-	1,802	1,752
	1,802	-	1,802	1,752

6 Tangible fixed assets

	<u>IT and Computer</u> £	<u>Fixtures and Fittings</u> £	<u>Motor Vehicles</u> £	<u>Total</u> £
<u>Cost:</u>				
As at 1st April 2023	24,440	51,943	65,384	141,767
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31st March 2024	24,440	51,943	65,384	141,767
<u>Depreciation:</u>				
As at 1st April 2023	20,452	50,227	16,347	87,026
Charge for the year	1,315	429	18,425	20,169
Disposals	-	-	-	-
As at 31st March 2024	21,767	50,656	34,772	107,195
<u>Net Book Value:</u>				
As at 31st March 2024	2,673	1,287	30,612	34,572
As at 31st March 2023	3,988	1,716	49,037	54,741

LUTON ALL WOMEN CENTRE
A company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2024

7 Analysis of net assets by fund

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>2024</u>
				<u>£</u>
Fixed assets	34,572	-	-	34,572
Current assets	48,807	42,500	138,056	229,363
Current liabilities	(27,326)	-	-	(27,326)
	<u>56,053</u>	<u>42,500</u>	<u>138,056</u>	<u>236,609</u>
	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>2023</u>
				<u>£</u>
Fixed assets	54,741	-	-	54,741
Current assets	71,299	42,500	103,654	217,453
Current liabilities	(11,539)	-	-	(11,539)
	<u>114,501</u>	<u>42,500</u>	<u>103,654</u>	<u>260,655</u>

8 Fund reconciliation

	<u>Opening</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Closing</u>
	<u>Balance</u>				<u>Balance</u>
	<u>01/04/23</u>				<u>31/03/24</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Unrestricted funds					
General funds LAWC	35,950	100,322	(126,879)	-	9,393
General funds BWC	78,551	-	31,891	-	46,660
Designated funds	<u>42,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,500</u>
	<u>157,001</u>	<u>100,322</u>	<u>(158,770)</u>	<u>-</u>	<u>98,553</u>
Restricted funds					
Domestic Abuse	46,236	225,182	(245,025)	-	26,393
Bedford Women Centre	-	46,751	(45,117)	-	1,634
Counselling Service	-	45,000	(45,000)	-	-
Panacea	10,000	-	(10,000)	-	-
Safer Streets	-	77,305	(72,595)	-	4,710
Mental Health and Wellbeing Service	21,611	66,884	(46,348)	-	42,147
Women's Academy	19,860	81,718	(38,406)	-	63,172
Impacts & Outcomes	<u>5,947</u>	<u>-</u>	<u>(5,947)</u>	<u>-</u>	<u>-</u>
	<u>103,654</u>	<u>542,840</u>	<u>(507,809)</u>	<u>-</u>	<u>138,056</u>
	<u>260,655</u>	<u>643,162</u>	<u>(667,208)</u>	<u>-</u>	<u>236,609</u>

LUTON ALL WOMEN CENTRE
A company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2024

8 Fund reconciliation continued - comparative

	<u>Opening Balance 01/04/22</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Closing Balance 31/03/23</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Unrestricted funds					
General funds - LAWC	(4,194)	131,677	(91,533)	-	35,950
General funds - BWC	-	89,121	(10,570)	-	78,551
Designated funds	42,500	-	-	-	42,500
	<u>38,306</u>	<u>220,798</u>	<u>(102,103)</u>	<u>-</u>	<u>157,001</u>
Restricted funds					
Domestic Abuse	35,478	204,966	(194,208)	-	46,236
Family Groups - BWC	-	10,081	(10,081)	-	-
Counselling Service	-	41,300	(41,300)	-	-
Panacea	10,000	-	-	-	10,000
Harmful Practices					
Service	31,593	-	(31,593)	-	-
Covid Emergency Fund	2,500	-	(2,500)	-	-
Mental Health &					
Wellbeing Service	22,413	57,113	(57,915)	-	21,611
Women's Academy	19,860	-	-	-	19,860
Impacts & Outcomes	5,947	-	-	-	5,947
	<u>127,791</u>	<u>313,460</u>	<u>(337,597)</u>	<u>-</u>	<u>103,654</u>
	<u>166,097</u>	<u>534,258</u>	<u>(439,700)</u>	<u>-</u>	<u>260,655</u>

Fund descriptions

(a) Unrestricted funds

These are funds that the Trustees are free to use in accordance with the charitable objects.

(b) Designated funds

Designated funds comprise £42,500 which has been set up to ensure sufficient funds are available to cover the potential future cost of reparations to the property at the end of the lease.

(c) Restricted funds

(1) Domestic Abuse fund to support women via the Freedom Programme/Own My Life to learn more about the reality of domestic abuse and the local resources available to them.

(2) Counselling fund (includes Mimosa) to support women through talking therapy with a counsellor to explore emotional difficulties that may be causing stress and anxiety.

(3) Harmful Practices (includes Forced Marriage) fund to help support women to be safe and have stability in their lives, improve health, wellbeing and freedom from discrimination through advice and advocacy, therapy, outreach work, counselling and referral to legal advice.

LUTON ALL WOMEN CENTRE
A company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2024

(4) Covid Emergency Fund to support the organisation with increased costs and adapting to new ways of working as a result of the Covid pandemic.

(5) Panacea fund to provide counselling in Bedford.

(6) Mental Health & Wellbeing fund to support women via the Revive programme who are suffering from anxiety/depression or social isolation.

(7) Family Groups represents the income and expenses relating to Family Groups (Bedford) also known as Bedford Women's Centre, which was taken over by Luton All Women Centre on 17 January 2023 following that's charity's closure. See note 18.

(8) Women's Academy fund which provides education, training and skills development activities specifically designed to help women who are escaping or recovering from abuse or other difficulties to move forward with their lives and improve their long-term employment prospects.

(9) Impacts & Outcomes work to improve the evidencing of the difference the work of LAWK makes.

(10) Safer Streets re prevention work around violence towards women and girls with children and young people in schools.

9 Debtors	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Prepayments & accrued income	<u>10,454</u>	<u>103,647</u>
	10,454	103,647
	<u><u> </u></u>	<u><u> </u></u>

10 Creditors	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Trade Creditors	71	527
Taxation and social security	22,232	7,663
Accruals:		
Independent examination	3,558	1,752
Salary costs	<u>1,465</u>	<u>1,597</u>
	27,326	11,539
	<u><u> </u></u>	<u><u> </u></u>

11. Independent examiners remuneration

The independent examiners remuneration amounts to an independent examination fee of £1,306 (2023: £1,302) and accountancy services of £500 (2023: £450).

LUTON ALL WOMEN CENTRE
A company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2024

12. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2023: £nil). The trustees did not have any expenses reimbursed in the year (2023: £nil).

The total amount of employee benefits received by key management personnel is £60,564 (2023: £59,837).

13. Staff costs and employee benefits

The total staff costs and employee benefits were as follows:

	2024	2023
	£	£
Wages and salaries	417,696	265,954
Social security	30,188	18,186
Defined contribution pension costs	8,996	5,578
	<u>289,718</u>	<u>289,718</u>
	<u>19</u>	<u>12</u>

No employee received total employee benefits (excluding employer pension costs) of more than £60,000.

14. Leases

Operating leases – lessee

Total future minimum lease payment under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Not later than one year	12,000	12,000
Later than one and not later than five years	10,470	39,320
	<u>22,470</u>	<u>51,320</u>

Operating lease rentals in the year totalled £28,850 (2023: £28,850).

15. Related parties

There are no related party transactions during the period (2023: £nil).

LUTON ALL WOMEN CENTRE
A company limited by guarantee

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2024

16. Financial commitments

Contractual commitments for the acquisition of tangible fixed assets contracted for but not provided in the financial statements amounted to £nil (2023 - £nil).

17. Pensions and other post-retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £7,976 (2023: £5,578).

The defined contribution liability is allocated to unrestricted funds relating to charitable activities.

18. Family Groups (Bedford) – Bedford Women's Centre

Following the closure of Family Groups (Bedford) – Charity number 1045275, Company registration number 0294861 – the excess of the fair value of the assets received over the fair value of the liabilities assumed was gifted to Luton All Women Centre on 17 January 2023. This was recognised at 31 March 2023 as income in the income and expenditure account, being other income – transfer of funds.