

LIVING WITHOUT ABUSE

England & Wales · Charity number 1121923

Details

Other names LOUGHBOROUGH WOMEN'S AID

Status Registered

Legal form Charitable company

Company number [05908380](#)

Registered 2007-12-11

Register [View on the Charity Commission register](#)

Contact

Address Newstead House
17 Pelham Road
Nottingham
NG5 1AP

Phone 01509550317

Email info@lwa.org.uk

Website www.lwa.org.uk

Activities

Objects: THE OBJECT FOR WHICH THE CHARITY IS ESTABLISHED IS TO RELIEVE THE DISTRESS AND SUFFERING EXPERIENCED BY WOMEN AND THEIR CHILDREN WHO HAVE BEEN ABUSED, PHYSICALLY, EMOTIONALLY, PHYSIOLOGICALLY AND SEXUALLY, BY A SPOUSE, PARTNER, PARENT, CHILD, SIBLING OR CO-HABITEE. IN FURTHERANCE OF THE ABOVE OBJECT BUT NOT OTHERWISE, THE CHARITY MAY PROVIDE CENTRES WHERE WOMEN AND THEIR CHILDREN CAN ENJOY REST AND PROTECTION FROM ATTACK AND PERSECUTION. TO PROVIDE OUTREACH SUPPORT FOR MEN, WOMEN AND THEIR CHILDREN WHO HAVE BEEN ABUSED, PHYSICALLY, EMOTIONALLY, PHYSIOLOGICALLY AND SEXUALLY, BY A SPOUSE, PARTNER, PARENT, CHILD, SIBLING OR CO-HABITEE. ALLOWING THEM TO REMAIN IN THEIR EXISTING ACCOMMODATION WHERE POSSIBLE AND APPROPRIATE. TO DO ALL OTHER SUCH PROVIDE ACCESS TO ANY NECESSARY MEDICAL CARE, ADVISE, COUNSELLING AND LEGAL ADVICE FOR SUCH PEOPLE AND THEIR CHILDREN. ASSIST WITH THE CO-OPERATION OF BOTH STATUTORY AND VOLUNTARY BODIES IN THE PERMANENT RE HOUSING OF SUCH WOMEN AND THEIR CHILDREN AND TO ASSIST WHERE NECESSARY IN OBTAINING PROPER EDUCATION FOR THE CHILDREN OF SUCH WOMEN. TO CONDUCT RESEARCH INTO THE CAUSE OF AND WAYS OF PREVENTING OR RELIEVING THE SUFFERING CAUSED BY SUCH GRAVE OR PERSISTENT MALTREATMENT AND TO PUBLISH FACTS FOUND BY SUCH MEANS AS MAY BE PROPER IN ORDER TO EDUCATE THE PUBLIC. TO ENLIST THE SUPPORT OF THE PUBLIC BY DISSEMINATING INFORMATION ABOUT THE PROBLEMS OF MALTREATED WOMEN (AND MEN) AND THEIR CHILDREN. TO ENLIST THE SERVICES OF VOLUNTARY HELPERS INTERESTED IN THE OBJECTS OF THE CHARITY. TO DO ALL OTHER SUCH THINGS AS ARE NECESSARY FOR THE ATTAINMENT OF THE ABOVE OBJECTS.

Activities: To provide support to anyone suffering from abuse in Leicestershire & Rutland

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Accommodation/housing
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** LEICESTERSHIRE
- Leicestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,813,519	£1,757,810	£640,259	59
2024-03-31	£1,752,668	£1,798,659	£584,550	60
2023-03-31	£1,760,770	£1,489,463	£630,541	57
2022-03-31	£1,253,505	£1,169,997	£359,231	54
2021-03-31	-	£1,030,758	£275,723	33

Trustees

Name	Role	Appointed
CHRISTINE JACOBS		
Jane Elizabeth Loake		2024-04-23
Patricia Barton		2021-01-19
RUTH SINCLAIR		2012-03-22
Radmila Balac		2018-03-06

Accounts

Charity registration number 1121923 (England and Wales)

Company registration number 05908380

LIVING WITHOUT ABUSE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

LIVING WITHOUT ABUSE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs P A Barton Ms R Balac Dr R M Sinclair Ms C A Jacobs Ms J Loake	(Appointed 23 April 2024)
Senior management	D Hughes J Kawecki	Chief Executive Officer Finance & Communications Manager (Stepped down as Finance Manager effective 1 April 2025)
	Beehive Accountancy Service Limited	Outsourced Finance Manager (Appointed 1 April 2025)
Charity number	1121923	
Company number	05908380	
Registered office	42 Glebe Street Loughborough Leicestershire LE11 1JR	
Auditor	Rogers Spencer Newstead House Pelham Road Nottingham NG5 1AP	
Bankers	HSBC Bank plc 41 Market Place Loughborough LE11 3EJ	
	Flagstone 1st Floor, Clareville House 26-27 Oxendon Street London, SW1Y 4EL	

LIVING WITHOUT ABUSE

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LIVING WITHOUT ABUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The Trustees present their report and accounts for the year ended 31 March 2025. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 16 August 2006.

The company is registered in England and Wales, number 05908380. Its registered charity number is 1121923.

The principal address is:

First Floor
Unit 1, Charnwood Business Park
North Road
Loughborough
LE11 1UQ

The address of its registered office is:

Newstead House
Pelham Road
Nottingham
NG5 1AP

The Trustees, who are also the Trustees for the purpose of company law, and who served during the year and up to the date of signing were:

Christine Jacobs
Dr Ruth Sinclair
Radmila Balac
Patricia Barton
Jane Loake (appointed 23 April 2024)

The organisation is run by a Board of Trustees, who give their time voluntarily. The Board comprises of a minimum of three women whose role is to decide on policy matters for the organisation, to address funding issues, to oversee recruitment of appropriate workers and to ensure effective management of the organisation. Trustees take on the roles of Honorary Secretary, Honorary Treasurer and Chair. Selection of Trustees depends upon a number of factors, including professional background, practical experiences in everyday life and actual experience of domestic abuse. None of the Trustees have any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The induction and training of Trustees is included in the Board of Trustees Policy.

Pay setting and remuneration of management (and all staff) is the responsibility of the Board of Trustees.

Remuneration is benchmarked against local and national peer services. This is supported by membership of WAFE (Women's Aid Federation of England) who regularly provided reports on current best practice for salary grading. All staff are paid above the living wage.

The organisational structure is as follows:

We are members of WAFE and they provide information and advice on policy development as well any changes in legislation or best practice guidelines that may impact on organisational policies and procedures.

LIVING WITHOUT ABUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Frontline services are delivered primarily by paid staff, with the support of volunteers. The Frontline workers and volunteers are supported by a Service Manager, who oversees operational delivery. The Service Managers are managed by the Operational Manager, who is the operational lead. The Operational Manager and administrative staff are managed by the Chief Executive, who is the strategic lead. The Board of Trustees have overall governance, including line management of the Chief Executive.

A Chief Executive, Debbie Hughes, is responsible for the day to day running of the organisation and reports to the Trustees on a monthly basis with regards to the organisation's current areas of work and future development plans.

The Finance Manager during the year, John Kawecki, also reports to the Trustees on a monthly basis with a full set of Management Accounts and any other areas regarding the organisation's finances. With effect from 1 April 2025 the charity's finances are now being managed by Beehive, a dedicated finance team for the not-for-profit sector. The Chief Executive manages the Administrator, Finance Manager, Head of Fundraising, HR Manager and the Operational Manager who supervises the other Managers and Team Leaders, who supervise the other paid staff and volunteers in their respective roles.

The Trustees have considered the risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The Trustees have established a reserve policy to protect the continuation of its activities should current funding cease and alternative funding have to be sought. The strategy of the Trustees is to build reserves to the levels required; to explore alternative, sustainable funding such as social enterprise and investment; and to develop the work of the Fundraising Co-ordinators.

Objectives and activities

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake,

The objects are:

- For the public benefit to relieve the distress of any person suffering from domestic abuse, which shall include physical, economic, emotional, spiritual, sexual or psychological abuse.
- To raise awareness of the effect of domestic abuse.
- To research the issue of domestic abuse.
- To do all other such things as are necessary for the attainment of the above Objects.

The aim of the charity is to offer support to anyone experiencing domestic and/or sexual abuse across Leicester, Leicestershire and Rutland. This is achieved by the direct delivery of services to victim/survivors, as well as awareness raising and provision of training. The strategy for achieving this is through maintaining current services, reviewing and analysing effectiveness and developing new services to meet the identified need.

Each service/project has established performance indicators against which success is measured.

The charity's income includes designated and restricted funds held on trust for specific purposes which benefit the public. The details of these services are as follows:

LIVING WITHOUT ABUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Designated Funds

Charnwood BC Outreach - The Charnwood Outreach project works with anyone (male or female) experiencing any form of domestic abuse. Outreach Services provided practical and emotional support, as well as information, advice and guidance to victims of abuse in the community. The Outreach project is a local authority funded service.

Charnwood BC Other – this funding supports a Housing Link Worker, providing specialist support to survivors with housing issues in Charnwood. The worker is co-located at Charnwood Borough Council.

City Family Service – Funded by Leicester City Council, LWA offer support to children, young people and parents in Leicester City who have experienced domestic and/or sexual abuse.

DALS City – Domestic Abuse Locality Service covering Leicester City. This is a new contract which replaces our previous funding under the UAVA consortium in the City. Community-based support for adult survivors of domestic abuse, funded by the City Council.

DALS City DA - Funding for two Housing Link Workers to work in partnership with Leicester City Housing Department to support survivors with housing issues.

DALS County & Rutland - Domestic Abuse Locality Service covering Leicestershire and Rutland Counties. Community-based support for adult survivors of domestic abuse, funded by Leicestershire County Council and Rutland County Council.

County DA Activity Fund – Funding from Leicestershire County Council from the Domestic Abuse Act related funding. Support includes services for children and adults.

IDVA Pilot – Funding for Leicester City Council to provide accommodation related support to high-risk young people who cannot access refuge.

Mental Health Service – Support for survivors across LLR who have had multiple police call outs for domestic abuse incidents.

Ministry of Justice (RSASS) – support for survivors of rape and sexual assault, including children and young people, across Leicester, Leicestershire and Rutland. This includes a specific service, The Amber Project, as well as supporting our wider sexual violence support services.

Henry Smith – Funding for two Outreach Workers covering LLR, providing practical and emotional support to adult survivors.

Police and Crime Commissioner - Project 360 – Based within Leicestershire Police and funded by the OPCC, LWA provides supports to victims of abuse who have had multiple police call outs in the previous year.

Police and Crime Commissioner IDVA/ISVA – Additional money for IDVA and ISVA, plus emergency funding for overtime across the services.

Police and Crime Commissioner Pregnancy & Maternity - Funding for an Outreach Worker covering LLR, providing practical and emotional support to survivors who are pregnant or have a child under one.

Safelives Ltd Echo Project – A Leicestershire project working to ensure the voice of survivors, adults and children, is heard in the planning and development of services, including by our statutory partners.

LIVING WITHOUT ABUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Restricted Funds

National Lottery Community Fund – Five-year funding from the National Lottery to provide Outreach services in Leicestershire.

Jobs 22 Ltd – Funding to support the Volunteer Programme, including funding the Volunteer Coordinator and Befriending Coordinator.

Surviving Economic Abuse – funding to support a partnership with national charity Surviving Economic Abuse, to improve services locally for financial abuse survivors.

The Clothworkers Foundation – funding for new laptops

Intelligent Energy – funding for starter packs for clients.

Natwest Circle Fund – funding to purchase essential items for clients.

Significant Activities

Significant activities include the delivery of one to one and group work with adults, the delivery of one to one and group work with children, training for professionals, awareness raising and fundraising events. They contribute to the aims by directly supporting victim/survivors, by skilling up other professionals so they better support victim/survivors, helping the public to recognise and respond to domestic abuse issues and increasing funds to meet the needs of clients.

Volunteering is an important aspect of the organisation; all the Trustees are volunteers. They take overall lead on all matters of governance and provide the strategic lead. Volunteers also play a significant role in the delivery of services including counselling and Befriending, and they play a major role in running fundraising events.

Achievements and performance

As always, our greatest achievement in 2024/25 was the improved outcomes we achieved with survivors of domestic and sexual abuse across Leicester City, Leicestershire and Rutland.

This year significant achievements included being awarded the contract to deliver the Authentic Voice Coordinator project, Echo, in Leicestershire in partnership with SafeLives. This is a three project that aims to develop a network of survivors who can contribute to the strategic and operational planning of local organisations, especially the statutory sector. LWA has employed two Coordinates, one for adults and one for children, to progress this work.

Other significant developments include securing the Respect accreditation for male victim services; securing approximately £10k for individual survivors, through the national Flee, and Future, Funds, to ensure financial barriers do not prevent survivors from remaining in abusive relationships.

Financial review

Income for the year was £1.81 million against a budget of £1.74 million and expenditure for the year came in at £1.76 million against a budget of £1.91 million. A surplus for the year amounted to £55k to strengthen reserves to set us up well for next year, which is expected to be difficult due to increasing employment costs, coupled with a continued challenging fundraising environment. Income was largely derived from 19 funding grants that were received through the year.

The charity holds designated, restricted and unrestricted funds. The policy of the charity is to hold free reserves equivalent to cover two month's salary costs, plus lease and contract liabilities (approximately £350,000). The charity has total unrestricted funds carried forward of £429,039. The unrestricted reserves have been built up over the years from fundraising, donations, training income and bank interest. We have continued to grow our reserves and strengthen our financial position.

LIVING WITHOUT ABUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

During this year we successfully negotiated increased funding, in relation to inflation, for our core contracts, however this increase was agreed before the changes in National Insurance were announced, effectively cancelling out the increase. The discussion however also contributed to a decision to bring re-commissioning forward so contracts can be properly costed again. During the coming year therefore re-commissioning will be a priority for the organisation.

Following a number of changes the Fundraising Programme is building again. As well as hosting a number of events ourselves, will be support external groups and companies to hold their own fundraising activities.

Further development of the newly launched Authentic Voice project will also be a priority for the year.

Auditor

A resolution proposing that Rogers Spencer Ltd be reappointed as independent auditors of the company will be put to the members.

On behalf of the board of Trustees:

The Trustees' report was approved by the Board of Trustees.



Dr R M Sinclair

Trustee

Date: 19/8/25

LIVING WITHOUT ABUSE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees (who are also directors of Living Without Abuse 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information.

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LIVING WITHOUT ABUSE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF LIVING WITHOUT ABUSE

Opinion

We have audited the financial statements of Living Without Abuse (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 2025 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

LIVING WITHOUT ABUSE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF LIVING WITHOUT ABUSE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report 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.

LIVING WITHOUT ABUSE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF LIVING WITHOUT ABUSE

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

The audit was conducted in a manner that that was capable of detecting fraud irregularities. Systems were established and reviewed and testing of financial transactions has taken place. Nothing has come to light that was of concern.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the charity's remuneration policies

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Investigated the rationale behind significant or unusual transactions.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

LIVING WITHOUT ABUSE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF LIVING WITHOUT ABUSE

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 auditor's 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.



Melvin Bailey FCCA DChA (Senior Statutory Auditor)
for and on behalf of Rogers Spencer

21/8/25
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Chartered Accountants
Statutory Auditor

Newstead House
Pelham Road
Nottingham
NG5 1AP

LIVING WITHOUT ABUSE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	1,632,831	134,364	1,767,195	1,607,068	103,762	1,710,830
Other trading activities	4	14,255	-	14,255	12,617	-	12,617
Investments	5	22,440	-	22,440	24,420	-	24,420
Other income	6	9,629	-	9,629	4,801	-	4,801
Total income		1,679,155	134,364	1,813,519	1,648,906	103,762	1,752,668
Expenditure on:							
Raising funds	7	12,074	-	12,074	32,152	-	32,152
Charitable activities	8	1,619,328	126,408	1,745,736	1,673,510	92,997	1,766,507
Total expenditure		1,631,402	126,408	1,757,810	1,705,662	92,997	1,798,659
Net income/(expenditure)		47,753	7,956	55,709	(56,756)	10,765	(45,991)
Transfers between funds		14,628	(14,628)	-	-	-	-
Net movement in funds	10	62,381	(6,672)	55,709	(56,756)	10,765	(45,991)
Reconciliation of funds:							
Fund balances at 1 April 2024		543,595	40,955	584,550	600,351	30,190	630,541
Fund balances at 31 March 2025		605,976	34,283	640,259	543,595	40,955	584,550

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LIVING WITHOUT ABUSE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Intangible assets	14		346		4,871
Tangible assets	15		15,714		31,634
			<u>16,060</u>		<u>36,505</u>
Current assets					
Debtors	16	209,231		178,833	
Cash at bank and in hand		536,459		465,775	
		<u>745,690</u>		<u>644,608</u>	
Creditors: amounts falling due within one year	17	(121,491)		(96,563)	
Net current assets			<u>624,199</u>		<u>548,045</u>
Total assets less current liabilities / net assets			<u>640,259</u>		<u>584,550</u>
The funds of the charity					
Restricted income funds	19		34,283		40,955
Unrestricted funds			605,976		543,595
			<u>640,259</u>		<u>584,550</u>

The financial statements were approved by the Trustees on 19/8/25

Ruth Sinclair

Dr R M Sinclair
Trustee

Company registration number 05908380 (England and Wales)

LIVING WITHOUT ABUSE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	24		55,914	(224,220)	
Investing activities					
Purchase of tangible fixed assets		(7,670)		(8,082)	
Investment income received		22,440		24,420	
Net cash generated from investing activities			14,770	16,338	
Net increase/(decrease) in cash and cash equivalents			70,684	(207,882)	
Cash and cash equivalents at beginning of year			465,775	673,657	
Cash and cash equivalents at end of year			536,459	465,775	

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Living Without Abuse is a private company limited by guarantee incorporated in England and Wales. The registered office is 42 Glebe Street, Loughborough, Leicestershire, LE11 1JR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the historical cost basis.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal.

1.4 Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer Software	33% Straight line
-------------------	-------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office Equipment	33% Straight line
Fixtures and fittings	33% Straight line
Computers	33% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.8 Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

1.13 Leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The significant judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

1. Fixed Assets are depreciated over their expected useful life
2. Overheads are allocated to funds on a basis which reflects each funds use of the resources

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	25,657	-	25,657	65,089	-	65,089
Grants	1,607,174	134,364	1,741,538	1,541,979	103,762	1,645,741
	<u>1,632,831</u>	<u>134,364</u>	<u>1,767,195</u>	<u>1,607,068</u>	<u>103,762</u>	<u>1,710,830</u>

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants receivable for core activities						
DALS 1 - City	302,721	-	302,721	250,716	-	250,716
DALS 2 - County & Rutland	314,882	-	314,882	314,882	-	314,882
CWOR	71,831	-	71,831	76,949	-	76,949
Leciester City Council - family services	179,474	-	179,474	179,474	-	179,474
Lottery - family service	-	68,816	68,816	-	61,293	61,293
Safe Lives Ltd - Echo Project	40,475	-	40,475	-	-	-
County DA Act Fund	175,000	-	175,000	175,000	-	175,000
Mental Health Trust	39,527	-	39,527	39,527	-	39,527
Ministry of Justice - RSASS	155,151	-	155,151	177,968	-	177,968
IDVA Pilot	66,225	-	66,225	66,225	-	66,225
Henry Smith 1	57,900	-	57,900	57,250	-	57,250
General Grants	-	65,548	65,548	-	42,469	42,469
PCC Leicester 1	65,885	-	65,885	65,885	-	65,885
PCC - P360	138,103	-	138,103	138,103	-	138,103
	<u>1,607,174</u>	<u>134,364</u>	<u>1,741,538</u>	<u>1,541,979</u>	<u>103,762</u>	<u>1,645,741</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>14,255</u>	<u>12,617</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bank interest received	<u>22,440</u>	<u>24,420</u>

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gift Aid	2,249	1,831
Training & Placement Student	7,380	2,970
	<u>9,629</u>	<u>4,801</u>

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staging fundraising events	12,074	32,152
	<u>12,074</u>	<u>32,152</u>

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	2025	2024
	£	£
Depreciation	28,115	26,533
Wages and salaries	1,429,315	1,381,666
Staff pension	42,104	42,855
Agency staff	-	20,843
Staff recruitment	4,534	1,760
Staff healthcare	334	334
Room hire	5,171	6,108
Translation services	10,752	14,015
Service user costs	10,553	11,064
Rent	39,976	37,645
Light and heat	2,400	3,400
Insurance	3,295	3,475
Repairs & maintenance	402	15,595
Travelling expenses	29,225	30,199
Printing, postage, stationery	5,332	6,178
Health & safety costs	1,753	1,777
Telephone	13,406	16,430
Advertising & promotion	995	1,166
Training	10,247	17,648
Clinical supervision	12,510	11,760
DBS checks	1,049	1,204
Counselling	3,420	1,310
Lone working	2,203	2,224
Legal fees	300	(626)
Gifts	1,433	214
Eye tests	161	135
Web hosting	609	-
IT - Serveline	46,923	62,921
IT - Others	14,051	19,429
Maintenance Contracts	293	220
Canteen	321	415
Cleaning	3,375	2,641
Subscriptions	1,546	1,505
Accreditation Costs	600	5,517
Bank Charges	973	1,771
	<u>1,727,676</u>	<u>1,749,331</u>
Share of support and governance costs (see note 9)		-
Governance	20,889	17,176
	<u>1,748,565</u>	<u>1,766,507</u>

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities (Continued)

Analysis by fund		
Unrestricted funds	1,619,328	1,673,510
Restricted funds	126,408	92,997
	<u>1,745,736</u>	<u>1,766,507</u>

Charitable expenditure is now shown on an activity basis rather than a project basis, including the comparatives.

9 Support costs allocated to activities	2025	2024
	£	£
Governance costs	20,889	17,176
Analysed between:		
Wages and salaries	2,829	2,746
Audit fee	15,060	12,300
Other accountancy services	3,000	2,130
	<u>20,889</u>	<u>17,176</u>

10 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging:		
Fees payable for the audit of the charity's financial statements	15,060	12,300
Depreciation of owned tangible fixed assets	23,590	22,007
Amortisation of intangible assets	4,525	4,525
	<u>42,175</u>	<u>38,832</u>

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Employees

The average head count of employees during the year was 59 (2024:60). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 Number	2024 Number
Grant Funding	52	52
Fundraising	1	2
Management and Administration	6	6
Total	59	60

Employment costs	2025 £	2024 £
Wages and salaries	1,320,587	1,284,461
Social security costs	108,728	99,953
Other pension costs	42,104	42,854
	1,471,419	1,427,268

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	92,058	91,473

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Intangible fixed assets

	Computer Software £
Cost	
At 1 April 2024 and 31 March 2025	17,169
Amortisation and impairment	
At 1 April 2024	12,298
Amortisation charged for the year	4,525
At 31 March 2025	16,823
Carrying amount	
At 31 March 2025	346
At 31 March 2024	4,871

15 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2024	11,354	83,355	94,709
Additions	406	7,264	7,670
Disposals	-	(20,110)	(20,110)
At 31 March 2025	11,760	70,509	82,269
Depreciation and impairment			
At 1 April 2024	9,716	53,359	63,075
Depreciation charged in the year	883	22,707	23,590
Eliminated in respect of disposals	-	(20,110)	(20,110)
At 31 March 2025	10,599	55,956	66,555
Carrying amount			
At 31 March 2025	1,161	14,553	15,714
At 31 March 2024	1,638	29,996	31,634

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	53,066	27,131
Accrued income	135,853	133,351
Prepayments	20,312	18,351
	<u>209,231</u>	<u>178,833</u>

17 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Trade creditors		10,877	16,912
Other taxation and social security		21,391	23,092
Deferred income	18	71,217	40,681
Accruals		18,006	15,878
		<u>121,491</u>	<u>96,563</u>

18 Government grants

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>71,217</u>	<u>40,681</u>
Movements in the year:		
Deferred income at 1 April 2024	40,681	191,870
Released from previous periods	(40,681)	(191,870)
Resources deferred in the year	<u>71,217</u>	<u>40,681</u>
Deferred income at 31 March 2025	<u>71,217</u>	<u>40,681</u>

Deferred income represents income received during the current year for service agreements that run into future years.

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Sanctuary	2,082	-	-	-	2,082
St James place	5,395	-	(5,395)	-	-
Mr Unna & Dr Unna Rutland	500	-	-	-	500
Loughborough Rotary Club	927	-	(113)	-	814
Safe Lives	157	-	-	-	157
Aviva	3,249	-	(3,249)	-	-
Leics & Rutland Nursing	827	-	-	-	827
Natwest Circle fund	-	4,000	(2,321)	-	1,679
Leicestershire & Masonic charity assoc.	107	-	(107)	-	-
Shire Grant	7,000	-	(7,000)	-	-
Charity link	19	-	(19)	-	-
National lottery - community fund	20,692	68,816	(55,073)	(14,628)	19,807
Surviving Economic Abuse	-	22,000	(22,000)	-	-
Jobs 22 Ltd CIF	-	27,808	(27,808)	-	-
Intelligent Energy	-	6,000	(1,835)	-	4,165
The Clothworkers Foundation	-	5,500	(1,248)	-	4,252
Heinz, Anna & Carol Kroch Foundation	-	240	(240)	-	-
	<u>40,955</u>	<u>134,364</u>	<u>(126,408)</u>	<u>(14,628)</u>	<u>34,283</u>

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Sanctuary	2,632	-	(550)	-	2,082
St James place	5,466	-	(71)	-	5,395
Mr Unna & Dr Unna Rutland	500	-	-	-	500
Loughborough Rotary Club	1,422	-	(495)	-	927
Safe Lives	440	-	(283)	-	157
Aviva	3,249	-	-	-	3,249
Leics & Rutland Nursing	827	-	-	-	827
Natwest Circle fund	182	-	(182)	-	-
Leicestershire & Masonic charity assoc.	225	-	(118)	-	107
Shire Grant	7,000	-	-	-	7,000
Charity link	19	-	-	-	19
National lottery - community fund	8,228	61,293	(48,829)	-	20,692
Severn Trent - community fund	-	14,840	(14,840)	-	-
Surviving economic abuse	-	6,000	(6,000)	-	-
Jobs 22 Ltd CIF	-	21,629	(21,629)	-	-
	<u>30,190</u>	<u>103,762</u>	<u>92,997</u>	<u>-</u>	<u>40,955</u>

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Designated funds	167,030	1,607,174	(1,255,627)	(341,640)	176,937
General funds	376,565	71,981	(375,775)	356,268	429,039
	<u>543,595</u>	<u>1,679,155</u>	<u>(1,631,402)</u>	<u>14,628</u>	<u>605,976</u>
 Previous year:	 At 1 April 2023 £	 Incoming resources £	 Resources expended £	 Transfers £	 At 31 March 2024 £
Designated funds	288,971	1,541,979	(1,277,617)	(386,303)	167,030
General funds	311,381	106,926	(443,400)	401,658	376,565
	<u>600,352</u>	<u>1,648,905</u>	<u>(1,721,017)</u>	<u>15,355</u>	<u>543,595</u>

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Intangible fixed assets	346	-	346
Tangible assets	15,714	-	15,714
Current assets/(liabilities)	589,916	34,283	624,199
	<u>605,976</u>	<u>34,283</u>	<u>640,259</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Intangible fixed assets	4,871	-	4,871
Tangible assets	31,634	-	31,634
Current assets/(liabilities)	507,090	40,955	548,045
	<u>543,595</u>	<u>40,955</u>	<u>584,550</u>

22 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	36,033	35,385
Between two and five years	51,674	80,500
	<u>87,707</u>	<u>115,885</u>

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

24	Cash generated from operations	2025	2024
		£	£
	Surplus/(deficit) for the year	55,709	(45,990)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(22,440)	(24,420)
	Amortisation and impairment of intangible assets	4,525	4,525
	Depreciation and impairment of tangible fixed assets	23,590	22,007
	Movements in working capital:		
	(Increase) in debtors	(30,399)	(37,901)
	(Decrease)/increase in creditors	(5,608)	8,748
	Increase/(decrease) in deferred income	30,536	(151,189)
	Cash generated from/(absorbed by) operations	<u>55,913</u>	<u>(224,220)</u>

25 Analysis of changes in net funds

The charity had no borrowings or outstanding debts during the year, and all net funds were held in cash and cash equivalents.

Accounts

Charity registration number 1121923

Company registration number 05908380 (England and Wales)

LIVING WITHOUT ABUSE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

LIVING WITHOUT ABUSE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs P A Barton Ms R Balac Dr R M Sinclair Ms C A Jacobs Ms J Loake	(Appointed 23 April 2024)
Senior management	D Hughes J Kawecki	Chief Executive Officer Finance & Communications Manager
Charity number	1121923	
Company number	05908380	
Registered office	42 Glebe Street Loughborough Leicestershire LE11 1JR	
Auditor	Rogers Spencer Newstead House Pelham Road Nottingham NG5 1AP	
Bankers	Barclays Bank plc Leicester Town Square 2 Leicester LE87 2BB HSBC Bank plc 41 Market Place Loughborough LE11 3EJ Loughborough Building Society 4 High Street Loughborough LE11 2PY	

LIVING WITHOUT ABUSE

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LIVING WITHOUT ABUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The Trustees present their report and accounts for the year ended 31 March 2024. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 16 August 2006.

The company is registered in England and Wales, number 05908380. Its registered charity number is 1121923.

The principal address is:

First Floor
Unit 1, Charnwood Business Park
North Road
Loughborough
LE11 1UQ

The address of its registered office is:

Newstead House
Pelham Road
Nottingham
NG5 1AP

The Trustees, who are also the Trustees for the purpose of company law, and who served during the year and up to the date of signing were:

Christine Jacobs
Dr Ruth Sinclair
Radmila Balac
Patricia Barton
Jane Loake (appointed 23 April 2024)

The organisation is run by a Board of Trustees, who give their time voluntarily. The Board comprises of a minimum of three women whose role is to decide on policy matters for the organisation, to address funding issues, to oversee recruitment of appropriate workers and to ensure effective management of the organisation. Trustees take on the roles of Honorary Secretary, Honorary Treasurer and Chair. Selection of Trustees depends upon a number of factors, including professional background, practical experiences in everyday life and actual experience of domestic abuse. None of the Trustees have any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The induction and training of Trustees is included in the Board of Trustees Policy.

Pay setting and remuneration of management (and all staff) is the responsibility of the Board of Trustees.

Remuneration is benchmarked against local and national peer services. This is supported by membership of WAFE (Women's Aid Federation of England) who regularly provided reports on current best practice for salary grading. All staff are paid above the living wage.

The organisational structure is as follows:

We are members of WAFE and they provide information and advice on policy development as well any changes in legislation or best practice guidelines that may impact on organisational policies and procedures.

LIVING WITHOUT ABUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

Frontline services are delivered primarily by paid staff, with the support of volunteers. The Frontline workers and volunteers are supported by a Service Manager, who oversees operational delivery. The Service Managers and administrative staff are managed by the Chief Executive, who is the strategic lead. The Board of Trustees have overall governance, including line management of the Chief Executive.

A Chief Executive, Debbie Hughes, is responsible for the day to day running of the organisation and reports to the Trustees on a monthly basis with regards to the organisation's current areas of work and future development plans.

The Finance Manager, John Kawecki, also reports to the Trustees on a monthly basis with a full set of Management Accounts and any other areas regarding the organisation's finances. The Chief Executive manages the Administrator, Finance Manager, Head of Fundraising, HR Assistant and the Operational Manager who supervises the other Managers and Team Leaders, who supervise the other paid staff and volunteers in their respective roles.

The Trustees have considered the risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The Trustees have established a reserve policy to protect the continuation of its activities should current funding cease and alternative funding have to be sought. The strategy of the Trustees is to build reserves to the levels required; to explore alternative, sustainable funding such as social enterprise and investment; and to develop the work of the Fundraising Co-ordinators.

Objectives and activities

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake,

The objects are:

- For the public benefit to relieve the distress of any person suffering from domestic abuse, which shall include physical, economic, emotional, spiritual, sexual or psychological abuse.
- To raise awareness of the effect of domestic abuse.
- To research the issue of domestic abuse.
- To do all other such things as are necessary for the attainment of the above Objects.

The aim of the charity is to offer support to anyone experiencing domestic and/or sexual abuse across Leicester, Leicestershire and Rutland. This is achieved by the direct delivery of services to victim/survivors, as well as awareness raising and provision of training. The strategy for achieving this is through maintaining current services, reviewing and analysing effectiveness and developing new services to meet the identified need.

Each service/project has established performance indicators against which success is measured.

The charity's income includes designated and restricted funds held on trust for specific purposes which benefit the public. The details of these services are as follows:

LIVING WITHOUT ABUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Designated Funds

Charnwood BC Outreach - The Charnwood Outreach project works with anyone (male or female) experiencing any form of domestic abuse. Outreach Services provided practical and emotional support, as well as information, advice and guidance to victims of abuse in the community. The Outreach project is a local authority funded service.

Charnwood BC Other – this provides funding for a Family Support Worker, Sexual Violence Worker and Housing Link worker to cover the Charnwood community.

City Family Service – Funded by Leicester City Council, LWA offer support to children, young people and parents in Leicester City who have experienced domestic and/or sexual abuse.

DALS City – Domestic Abuse Locality Service covering Leicester City. This is a new contract which replaces our previous funding under the UAVA consortium in the City. Community-based support for adult survivors of domestic abuse, funded by the City Council.

DALS City DA - Funding for two Housing Link Workers to work in partnership with Leicester City Housing Department to support survivors with housing issues.

DALS County & Rutland - Domestic Abuse Locality Service covering Leicestershire and Rutland Counties. This is a new contract which replaces our previous funding under the UAVA consortium in the Counties. Community-based support for adult survivors of domestic abuse, funded by Leicestershire County Council and Rutland County Council.

County DA Activity Fund – Funding from Leicestershire County Council from the Domestic Abuse Act related funding. Support includes services for children and adults.

IDVA Pilot – Funding for Leicester City Council to provide accommodation related support to high-risk young people who cannot access refuge.

Mental Health Service – Support for survivors across LLR who have had multiple police call outs for domestic abuse incidents.

Ministry of Justice (RSASS) – support for survivors of rape and sexual assault, including children and young people, across Leicester, Leicestershire and Rutland. This includes a specific service, The Amber Project, as well as supporting our wider sexual violence support services.

Henry Smith – Funding for two Outreach Workers covering LLR, providing practical and emotional support to adult survivors.

Police and Crime Commissioner - Project 360 – Based within Leicestershire Police and funded by the OPCC, LWA provides supports to victims of abuse who have had multiple police call outs in the previous year.

Police and Crime Commissioner IDVA/ISVA – Additional money for IDVA and ISVA, plus emergency funding for overtime across the services.

Police and Crime Commissioner Pregnancy & Maternity - Funding for an Outreach Worker covering LLR, providing practical and emotional support to survivors who are pregnant or have a child under one.

LIVING WITHOUT ABUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Restricted Funds

National Lottery Community Fund – Five-year funding from the National Lottery to provide Outreach services in Leicestershire.

Jobs 22 Ltd – Funding to support the Volunteer Programme, including funding the Volunteer Coordinator and Befriending Coordinator.

Severn Trent Community Fund – funding to help complete our office refurbishment for the staff/client mental health and wellbeing project.

Surviving Economic Abuse – funding to support a partnership with national charity Surviving Economic Abuse, to improve services locally for financial abuse survivors.

Significant Activities

Significant activities include the delivery of one to one and group work with adults, the delivery of one to one and group work with children, training for professionals, awareness raising and fundraising events. They contribute to the aims by directly supporting victim/survivors, by skilling up other professionals so they better support victim/survivors, helping the public to recognise and respond to domestic abuse issues and increasing funds to meet the needs of clients.

Volunteering is an important aspect of the organisation; all the Trustees are volunteers. They take overall lead on all matters of governance and provide the strategic lead. Volunteers also play a significant role in the delivery of services including counselling and Befriending, and they play a major role in running fundraising events.

Achievements and performance

As always, our greatest achievement in 2023/24 was the improved outcomes we achieved with survivors of domestic and sexual abuse across Leicester City, Leicestershire and Rutland.

This year significant achievements included renewing our MOJ funding for sexual violence services and developing a new Housing Link Worker role with both the City Council and Charnwood Borough Council, providing specialist housing related support. These workers are co-locating with the Local Authority Housing departments to help survivors in a time of crisis.

The cost-of-living crisis made this one of our toughest years for fundraising, however we were delighted when the heavy metal band, Metallica, chose LWA for a £40,000 donation when headlining the Download Festival.

In November 2023 we held our first Expression of Freedom Arts Project which included a wide range of art workshops and three art exhibitions. We had over 3200 visitors to the event and feedback was overwhelmingly positive. We are now exploring how we can build on this initial success.

Other significant developments include renewing our Sexual Violence Services Accreditation Mark with LimeCulture and moving our main office in Loughborough to a much more suitable location.

Financial review

Income for the year was £1.75 million against a budget of £1.74 million and expenditure for the year came in at £1.8 million against a budget of £1.87 million. Whilst there was a deficit of £46K this was due largely to the downturn in fundraising income as a consequence of the cost of living crisis. Income was largely derived from 19 funding grants that were received through the year.

The charity holds designated, restricted and unrestricted funds. The policy of the charity is to hold free reserves equivalent to cover two month's salary costs, plus lease and contract liabilities (approximately £350,000). The charity has total unrestricted funds carried forward of £376,564. The unrestricted fund of £376,564 has been built up over the years from fundraising, donations, training income and bank interest. We have continued to grow our reserves and strengthen our financial position.

LIVING WITHOUT ABUSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

Due to the pressures of the national financial crisis a priority for the coming year is to consult with funders to ensure multi-year funding has adequate inflationary increases included. This may result in the early re-commissioning of some contracts.

We will also be reviewing our fundraising programme to ensure we are focused on profitable events and reducing the need to cancel events.

We hope to further develop the work we have started with Surviving Economic Abuse and to develop a new project which supports all survivors, those that have used our services and those that haven't, to ensure their voice is heard in the planning and development of services, both our own services and those of our partners.

Auditor

A resolution proposing that Rogers Spencer Ltd be reappointed as independent auditors of the company will be put to the members.

On behalf of the board of Trustees:

The Trustees' report was approved by the Board of Trustees.



Dr R M Sinclair
Trustee

Date: 30/09/2024

LIVING WITHOUT ABUSE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees (who are also directors of Living Without Abuse 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information.

LIVING WITHOUT ABUSE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF LIVING WITHOUT ABUSE

Opinion

We have audited the financial statements of Living Without Abuse (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 2024 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

LIVING WITHOUT ABUSE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF LIVING WITHOUT ABUSE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report 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.

LIVING WITHOUT ABUSE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF LIVING WITHOUT ABUSE

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

The audit was conducted in a manner that that was capable of detecting fraud irregularities. Systems were established and reviewed and testing of financial transactions has taken place. Nothing has come to light that was of concern.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the charity's remuneration policies

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Investigated the rationale behind significant or unusual transactions.

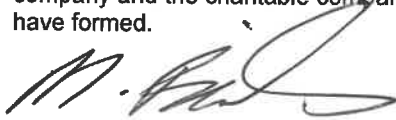
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

LIVING WITHOUT ABUSE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF LIVING WITHOUT ABUSE

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 auditor's 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.



**Melvin Bailey FCCA DChA (Senior Statutory Auditor)
for and on behalf of Rogers Spencer**

30 September 2024
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**Chartered Accountants
Statutory Auditor**

Newstead House
Pelham Road
Nottingham
NG5 1AP

LIVING WITHOUT ABUSE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	1,607,068	103,762	1,710,830	1,641,514	76,322	1,717,836
Other trading activities	4	12,617	-	12,617	33,844	-	33,844
Investments	5	24,420	-	24,420	5,574	-	5,574
Other income	6	4,801	-	4,801	3,516	-	3,516
Total income		1,648,906	103,762	1,752,668	1,684,448	76,322	1,760,770
Expenditure on:							
Raising funds	7	32,152	-	32,152	11,001	-	11,001
Charitable activities	8	1,673,510	92,997	1,766,507	1,415,427	63,035	1,478,462
Total expenditure		1,705,662	92,997	1,798,659	1,426,428	63,035	1,489,463
Net income/(expenditure) and movement in funds		(56,756)	10,765	(45,991)	258,020	13,287	271,307
Reconciliation of funds:							
Fund balances at 1 April 2023		600,351	30,190	630,541	342,331	16,903	359,234
Fund balances at 31 March 2024		543,595	40,955	584,550	600,351	30,190	630,541

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LIVING WITHOUT ABUSE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Intangible assets	14		4,871		9,396
Tangible assets	15		31,634		45,558
			<u>36,505</u>		<u>54,954</u>
Current assets					
Debtors	16	178,833		140,934	
Cash at bank and in hand		465,775		673,657	
		<u>644,608</u>		<u>814,591</u>	
Creditors: amounts falling due within one year	17	(96,563)		(239,004)	
Net current assets			<u>548,045</u>		<u>575,587</u>
Total assets less current liabilities / net assets			<u>584,550</u>		<u>630,541</u>
The funds of the charity					
Restricted income funds	19	40,955		30,190	
Unrestricted funds		543,595		600,351	
		<u>584,550</u>		<u>630,541</u>	

The financial statements were approved by the Trustees on 25/09/2024

Ruth Sinclair

Dr R M Sinclair
Trustee

Company registration number 05908380 (England and Wales)

LIVING WITHOUT ABUSE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	24		(224,220)		402,839
Investing activities					
Purchase of intangible assets		-		(13,575)	
Purchase of tangible fixed assets		(8,082)		(47,317)	
Investment income received		24,420		5,574	
Net cash generated from/(used in) investing activities			16,338		(55,318)
Net (decrease)/increase in cash and cash equivalents			(207,882)		347,521
Cash and cash equivalents at beginning of year			673,657		326,136
Cash and cash equivalents at end of year			465,775		673,657

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Living Without Abuse is a private company limited by guarantee incorporated in England and Wales. The registered office is 42 Glebe Street, Loughborough, Leicestershire, LE11 1JR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the historical cost basis.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal.

1.4 Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.6 Research and development expenditure

Research expenditure is written off against profits in the year in which it is incurred. Identifiable development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

1.7 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer Software	33% Straight line
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1.8 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office Equipment	33% Straight line
Fixtures and fittings	33% Straight line
Computers	33% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.9 Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

1.14 Leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The significant judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

1. Fixed Assets are depreciated over their expected useful life
2. Overheads are allocated to funds on a basis which reflects each funds use of the resources

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	65,089	-	65,089	21,760	-	21,760
Grants	1,541,979	103,762	1,645,741	1,619,754	76,322	1,696,076
	<u>1,607,068</u>	<u>103,762</u>	<u>1,710,830</u>	<u>1,641,514</u>	<u>76,322</u>	<u>1,717,836</u>

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants receivable for core activities						
DALS 1 - City	250,716	-	250,716	224,811	-	224,811
DALS 2 - County & Rutland	314,882	-	314,882	314,882	-	314,882
CWOR	76,949	-	76,949	40,013	-	40,013
Leicester City Council - family services	179,474	-	179,474	179,659	-	179,659
Lottery - family service	-	61,293	61,293	-	61,593	61,593
Children in Need	-	-	-	47,056	-	47,056
County DA Act Fund	175,000	-	175,000	175,000	-	175,000
Mental Health Trust	39,527	-	39,527	80,527	-	80,527
Ministry of Justice - RSASS	177,968	-	177,968	228,561	-	228,561
IDVA Pilot	66,225	-	66,225	66,225	-	66,225
Henry Smith 1	57,250	-	57,250	40,775	-	40,775
General Grants	-	42,469	42,469	29,355	14,729	44,084
PCC Leicester 1	65,885	-	65,885	42,921	-	42,921
PCC - P360	138,103	-	138,103	151,949	-	151,949
	<u>1,541,979</u>	<u>103,762</u>	<u>1,645,741</u>	<u>1,621,734</u>	<u>76,322</u>	<u>1,698,056</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	<u>12,617</u>	<u>33,844</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	<u>24,420</u>	<u>5,574</u>

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gift Aid	1,831	1,536
Training & Placement Student	2,970	1,980
	<u>4,801</u>	<u>3,516</u>

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Staging fundraising events	<u>32,152</u>	<u>11,001</u>

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Direct costs						
General	9,589	-	9,589	1,948	-	1,948
Henry Smith	51,077	-	51,077	36,239	-	36,239
Charnwood Outreach	38,440	-	38,440	32,635	-	32,635
County DA activity fund	158,086	-	158,086	122,299	-	122,299
Family Service	198,970	-	198,970	165,361	-	165,361
PCC: Project 360	130,787	-	130,787	66,882	-	66,882
Ministry of Justice						
RSASS	223,497	-	223,497	179,282	-	179,282
Children in Need	12,564	-	12,564	30,602	-	30,602
Mental Health Trust	61,637	-	61,637	57,292	-	57,292
DALS 1	267,721	-	267,721	222,639	-	222,639
IDVA Pilot	47,244	-	47,244	65,053	-	65,053
DALS 2	345,798	-	345,798	304,892	-	304,892
PCC Leicestershire 1	23,377	-	23,377	40,035	-	40,035
Garfield Weston	-	-	-	24,758	-	24,758
Charnwood BC - other	29,019	-	29,019	-	-	-
DALS City DA	27,461	-	27,461	-	-	-
PCC - P&M	34,723	-	34,723	-	-	-
Lottery Family Funding	43,795	-	43,795	52,770	-	52,770
Other	48,292	-	48,292	59,553	-	59,553
	1,752,077	-	1,752,077	1,462,240	-	1,462,240
Share of support and governance costs (see note 9)						
Governance	-	14,430	14,430	-	16,222	16,222
	1,752,077	14,430	1,766,507	1,462,240	16,222	1,478,462
Analysis by fund						
Unrestricted funds	1,659,990	13,520	1,673,510	1,399,800	15,627	1,415,427
Restricted funds	92,087	910	92,997	62,440	595	63,035
	1,752,077	14,430	1,766,507	1,462,240	16,222	1,478,462

9 Support costs allocated to activities

	2024 £	2023 £
Governance costs	14,430	16,222
Analysed between:		
Accounts fee	2,130	1,854
Audit fee	12,300	14,368
	14,430	16,222

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	12,300	14,368
Depreciation of owned tangible fixed assets	22,007	18,673
Amortisation of intangible assets	4,525	4,179

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average head count of employees during the year was 60 (2023:57). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	Number	Number
Grant Funding	52	52
Fundraising	2	1
Management and Administration	6	4
Total	60	57

Employment costs	2024	2023
	£	£
Wages and salaries	1,384,414	1,200,758
Other pension costs	42,854	37,806
	1,427,268	1,238,564

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	91,473	83,850

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Intangible fixed assets

	Computer Software £
Cost	
At 1 April 2023 and 31 March 2024	17,169
Amortisation and impairment	
At 1 April 2023	7,773
Amortisation charged for the year	4,525
At 31 March 2024	12,298
Carrying amount	
At 31 March 2024	4,871
At 31 March 2023	9,396

15 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2023	9,752	76,874	86,626
Additions	1,602	6,481	8,083
At 31 March 2024	11,354	83,355	94,709
Depreciation and impairment			
At 1 April 2023	9,043	32,025	41,068
Depreciation charged in the year	673	21,334	22,007
At 31 March 2024	9,716	53,359	63,075
Carrying amount			
At 31 March 2024	1,638	29,996	31,634
At 31 March 2023	709	44,849	45,558

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	27,131	16,120
Accrued income	133,351	108,324
Prepayments	18,351	16,490
	<u>178,833</u>	<u>140,934</u>

17 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		23,092	19,517
Deferred income	18	40,681	191,870
Trade creditors		16,912	10,105
Accruals		15,878	17,512
		<u>96,563</u>	<u>239,004</u>

18 Government grants

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	<u>40,681</u>	<u>191,870</u>
Movements in the year:		
Deferred income at 1 April 2023	191,870	-
Released from previous periods	(191,870)	-
Resources deferred in the year	<u>40,681</u>	<u>191,870</u>
Deferred income at 31 March 2024	<u>40,681</u>	<u>191,870</u>

Deferred income represents income received during the current year for service agreements that run into future years.

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Sanctuary	2,632	-	(550)	2,082
St James place	5,466	-	(71)	5,395
Mr Unna & Dr Unna Rutland	500	-	-	500
Loughborough Rotary Club	1,422	-	(495)	927
Safe Lives	440	-	(283)	157
Aviva	3,249	-	-	3,249
Leics & Rutland Nursing	827	-	-	827
Natwest Circle fund	182	-	(182)	-
Leicestershire & Masonic charity assoc.	225	-	(118)	107
Shire Grant	7,000	-	-	7,000
Charity link	19	-	-	19
National lottery - community fund	8,228	61,293	(48,829)	20,692
Severn Trent - community fund	-	14,840	(14,840)	-
Surviving economic abuse	-	6,000	(6,000)	-
Jobs 22 Ltd CIF	-	21,629	(21,629)	-
	<u>30,190</u>	<u>103,762</u>	<u>(92,997)</u>	<u>40,955</u>

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds (Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Lottery Family service	-	61,593	(53,365)	8,228
Sanctuary	2,632	-	-	2,632
Phoenix	567	-	(567)	-
St James Place Charitable Trust	5,607	-	(141)	5,466
Shire Grant	-	7,000	-	7,000
Pet Project	103	-	(103)	-
Mr Unna & Dr Unna Rutland	500	-	-	500
Loughborough Rotary Club Charnwood				
Emergency Fund	2,187	1,000	(1,765)	1,422
Safe Lives Ltd	780	-	(340)	440
AVIVA Community Fund	3,249	-	-	3,249
Leic & Rutland Nursing Association	827	-	-	827
NatWest Circle Fund	47	5,000	(4,865)	182
Leicestershire & Masonic Charity Association	404	-	(179)	225
Glasspool Charity Trust	-	950	(950)	-
Charity Link	-	159	(140)	19
Independence at Home	-	300	(300)	-
Cash for Kids	-	320	(320)	-
	<u>16,903</u>	<u>76,322</u>	<u>63,035</u>	<u>30,190</u>

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	<u>600,351</u>	<u>1,648,906</u>	<u>(1,705,662)</u>	<u>543,595</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	<u>342,331</u>	<u>1,684,448</u>	<u>(1,426,428)</u>	<u>600,351</u>

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Intangible fixed assets	4,871	-	4,871
Tangible assets	31,634	-	31,634
Current assets/(liabilities)	507,090	40,955	548,045
	<u>543,595</u>	<u>40,955</u>	<u>584,550</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Intangible fixed assets	9,396	-	9,396
Tangible assets	45,240	318	45,558
Current assets/(liabilities)	545,715	29,872	575,587
	<u>600,351</u>	<u>30,190</u>	<u>630,541</u>

22 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	35,385	10,094
Between two and five years	80,500	4,850
	<u>115,885</u>	<u>14,944</u>

23 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

24	Cash generated from operations	2024 £	2023 £
	(Deficit)/surplus for the year	(45,991)	271,307
	Adjustments for:		
	Investment income recognised in statement of financial activities	(24,420)	(5,571)
	Amortisation and impairment of intangible assets	4,525	4,179
	Depreciation and impairment of tangible fixed assets	22,007	18,673
	Movements in working capital:		
	(Increase)/decrease in debtors	(37,900)	25,881
	Increase in creditors	8,748	4,654
	(Decrease)/increase in deferred income	(151,189)	83,716
	Cash (absorbed by)/generated from operations	(224,220)	402,839

25 Analysis of changes in net funds

The charity had no material debt during the year.

Accounts

COMPANY REGISTRATION NUMBER: 5908380
CHARITY REGISTRATION NUMBER: 1121923

Living Without Abuse
Company Limited by Guarantee
Financial Statements
31 March 2023

NIGEL RICKS & COMPANY LTD
Chartered Accountants & Statutory Auditor
Rose Villa
42 Glebe Street
Loughbrough
Leicestershire
England
LE11 1JR

Living Without Abuse

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Living Without Abuse

Charity registration number 1121923

Company registration number 5908380

Principal office and registered office 42 Glebe Street
Loughborough
LE11 1JR

The trustees

Ms Sharpless	(Served from 21 June 2022 to 14 February 2023)
Ms Stanhope	(Resigned 11 October 2022)
Dr Sinclair	
Ms Jacobs	
Ms Caskey	(Resigned 6 December 2022)
Mrs Barton	
Ms Balac	

Auditor Nigel Ricks & Company Ltd
Chartered Accountants & Statutory Auditor
Rose Villa
42 Glebe Street
Loughbrough
Leicestershire
England
LE11 1JR

Bankers Barclays Bank plc
Leicester Town Square 2
Leicester
LE872BB

HSBC Bank plc
41 Market Place
Loughbrough
LE113EJ

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Loughborough Building Society
4 High Street,
Loughborough
LE112PY

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

The Trustees present their report and accounts for the year ended 31 March 2023. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 16 August 2006.

The company is registered in England and Wales, number 05908380. Its registered charity number is 1121923.

The principal address is:

First Floor
Unit 1, Charnwood Business Park
North Road
Loughborough
LE11 1UQ

The address of its registered office is:

Rose Villa
42 Glebe Street
Loughborough
Leicestershire
LE11 1JR

The Trustees, who are also the Trustees for the purpose of company law, and who served during the year were:

Christine Jacobs
Dr Ruth Sinclair
Radmila Balac
Sue Stanhope
Patricia Barton
Louise Caskey
April Sharpless

The organisation is run by a Board of Trustees, who give their time voluntarily. The Board comprises of a minimum of three women whose role is to decide on policy matters for the organisation, to address funding issues, to oversee recruitment of appropriate workers and to ensure effective management of the organisation. Trustees take on the roles of Honorary Secretary, Honorary Treasurer and Chair. Selection of Trustees depends upon a number of factors, including professional background, practical experiences in everyday life and actual experience of domestic abuse. None of the Trustees have any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The induction and training of Trustees is included in the Board of Trustees Policy.

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Pay setting and remuneration of management (and all staff) is the responsibility of the Board of Trustees.

We are members of WAFE and they provide information and advice on policy development as well any changes in legislation or best practice guidelines that may impact on organisational policies and procedures.

Remuneration is benchmarked against local and national peer services. This is supported by membership of WAFE (Women's Aid Federation of England) who regularly provided reports on current best practice for salary grading. All staff are paid above the living wage.

The organisational structure is as follows:

Frontline services are delivered primarily by paid staff, with the support of volunteers. The Frontline workers and volunteers are supported by a Service Manager, who oversees operational delivery. The Service Managers and administrative staff are managed by the Chief Executive, who is the strategic lead. The Board of Trustees have overall governance, including line management of the Chief Executive.

A Chief Executive, Debbie Hughes, is responsible for the day to day running of the organisation and reports to the Trustees on a monthly basis with regards to the organisation's current areas of work and future development plans.

The Finance Manager, John Kaweck, also reports to the Trustees on a monthly basis with a full set of Management Accounts and any other areas regarding the organisation's finances. The Chief Executive manages the Administrator, Finance Manager, Head of Fundraising, HR Assistant and the Operational Manager who supervises the other Managers and Team Leaders, who supervise the other paid staff and volunteers in their respective roles.

The Trustees have considered the risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The Trustees have established a reserve policy to protect the continuation of its activities should current funding cease and alternative funding have to be sought. The strategy of the Trustees is to build reserves to the levels required; to explore alternative, sustainable funding such as social enterprise and investment; and to develop the work of of the Fundraising Co-ordinators.

All our staff are able to work from home and utilise the technologies available to us in order to provide support to our clients. Overall, we are pleased with the Charity's performance this year.

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The objects are:

- For the public benefit to relieve the distress of any person suffering from domestic abuse, which shall include physical, economic, emotional, spiritual, sexual or psychological abuse.
- To raise awareness of the effect of domestic abuse.
- To research the issue of domestic abuse.
- To do all other such things as are necessary for the attainment of the above Objects.

The aim of the charity is to offer support to anyone experiencing domestic and/or sexual abuse across Leicester, Leicestershire and Rutland. This is achieved by the direct delivery of services to victim/survivors, as well as awareness raising and provision of training. The strategy for achieving this is through maintaining current services, reviewing and analysing effectiveness and developing new services to meet the identified need.

Each service/project has established performance indicators against which success is measured.

The charity's income includes designated and restricted funds held on trust for specific purposes which benefit the public. The details of these services are as follows:

Designated Funds

LLR (Leicester, Leicestershire & Rutland) - LWA, in a consortium with FreeVA and Women's Aid Leicestershire Limited called United Against Violence and Abuse (UAVA), delivers services to adult survivors of domestic and/or sexual abuse. LWA leads on Outreach services, including group programmes, and the Volunteering Programme as part of the consortium.

CWOR - The Charnwood Outreach project works with anyone (male or female) experiencing any form of domestic abuse. Outreach Services provided practical and emotional support, as well as information, advice and guidance to victims of abuse in the community. The Outreach project is a local authority funded service.

Project 360/VAWG - Based within Leicestershire Police and funded by the OPCC, "LWA" provides supports to victims of abuse who have had multiple police call outs in the previous year.

Ministry of Justice (RSASS) - support for survivors of rape and sexual assault, including children and young people, across Leicester, Leicestershire and Rutland. This includes a specific service, The Amber Project, as well as supporting our wider sexual violence support services.

Henry Smith - Funding for two Outreach Workers covering "LLR", providing practical and emotional support to adult survivors.

Children in Need - Funding for two Family Support Workers supporting children living Leicestershire and Rutland. Funding was in response to Covid-19 pressures.

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The Big Give - Online fundraiser to support children affected by sexual violence.

Crowdfunder - Online fundraiser towards our Befriending Service.

Police and Crime Commissioner - Additional money for IDVA and ISVA, plus emergency funding for Covid-19 to fund overtime across the services.

City Family Service - Funded by Leicester City Council, LWA offer support to children, young people and parents in Leicester City who have experienced domestic and/or sexual abuse.

County DA Activity Fund - Funding from Leicestershire County Council from the Domestic Abuse Act related funding. Support includes services for children and adults.

DALS City - Domestic Abuse Locality Service covering Leicester City. This is a new contract which replaces our previous funding under the UAVA consortium in the City. Community-based support for adult survivors of domestic abuse, funded by the City Council.

DALS County & Rutland - Domestic Abuse Locality Service covering Leicestershire and Rutland Counties. This is a new contract which replaces our previous funding under the UAVA consortium in the Counties. Community-based support for adult survivors of domestic abuse, funded by Leicestershire County Council and Rutland County Council.

Garfield Weston - A contribution to our Volunteer Programme including the Volunteer Coordinator's salary.

IDVA Pilot - Funding for Leicester City Council to provide accommodation related support to high-risk young people who cannot access refuge.

Mental Health Service - Support for survivors across LLR who have had multiple police call outs for domestic abuse incidents.

Restricted Funds

Lottery Family Service - Five-year funding from the National Lottery to provide Outreach services in Leicestershire.

Sanctuary - Funds for service users needing sanctuary from abuse.

Phoenix - Funds for outreach service users needing emergency funding.

St James Place - Funds for outreach service users needing emergency funding plus additional IT funding.

Pet Project - Funding for rehoming of pets affected by domestic abuse relationships.

Mr Unna and Dr Unna Rutland - Funds for service users emergency costs in the Rutland area.

Loughborough Rotary Club Charnwood Emergency Fund - To support emergency costs for clients in the Charnwood Borough.

Safe Lives - Funding for IT equipment.

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Cash for Kids - Funding for specific service users.

Aviva - Funding for counselling.

Leics & Rutland Nursing - Funds for service users needing emergency funding in Leicestershire and Rutland.

NatWest Circle Fund - Funding to purchase essentials for clients such as equipment, transport costs and leisure activities.

Glasspool Charity Trust - Funding for specific service users.

Shire Grant - Funding for IT equipment.

Charity Link - Funding for specific service users.

Independence at Home - Funding for specific service users.

Significant Activities

Significant activities include the delivery of one to one and group work with adults, the delivery of one to one and group work with children, training for professionals, awareness raising and fundraising events. They contribute to the aims by directly supporting victim/survivors, by skilling up other professionals so they better support victim/survivors, helping the public to recognise and respond to domestic abuse issues and increasing funds to meet the needs of clients.

Volunteering is an important aspect of the organisation; all the Trustees are volunteers. They take overall lead on all matters of governance and provide the strategic lead. Volunteers also play a significant role in the delivery of services including counselling and Befriending, and they play a major role in running fundraising events.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

As always, our greatest achievement in 2022/23 was the improved outcomes we achieved with survivors of domestic and sexual abuse across Leicester City, Leicestershire and Rutland.

This year a significant achievement was implementing the three new Contracts we secured in 2021/22. We also launched our new three-year Strategic Plan and renewed our Investing in Volunteers Quality Mark and our Leading Lights Quality Mark for domestic abuse services.

Financial review

The charity holds designated, restricted and unrestricted funds. The policy of the charity is to hold free reserves equivalent to two month's salary costs (approximately £208,000). The charity has total unrestricted funds carried forward of £311,381. The surplus of £271,307 is due to increased donations together with savings on staff costs and overheads.

Plans for future periods

Following an extended period of change and expansion we are primarily focussed on embedding and stabilising current work programmes. We are reviewing core activities, such as HR and IT support, to ensure we remain effective in supporting staff.

We are exploring the opportunity of developing an arts-based programme to provide extended support for survivors to explore the impact abuse has had on their lives and to offer opportunities for awareness raising activities through exhibiting the art works.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

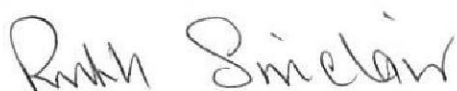
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies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

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 30 October 2023 and signed on behalf of the board of trustees by:



Dr Sinclair
Trustee

Living Without Abuse

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Without Abuse

Year ended 31 March 2023

Opinion

We have audited the financial statements of Living Without Abuse (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 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;
- 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity'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.

Living Without Abuse

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Without Abuse *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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.

Living Without Abuse

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Without Abuse *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report 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:

The audit was conducted in a manner that that was capable of detecting fraud irregularities. Systems were established and reviewed and testing of financial transactions has taken place. Nothing has come to light that was of concern.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Living Without Abuse

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Without Abuse *(continued)*

Year ended 31 March 2023

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nigel Ricks BFP FCA (Senior Statutory Auditor)

For and on behalf of
Nigel Ricks & Company Ltd
Chartered Accountants & Statutory Auditor
Rose Villa
42 Glebe Street
Loughbrough
Leicestershire
England
LE11 1JR

30 October 2023

Living Without Abuse

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	1,643,494	76,322	1,719,816	1,231,490
Other trading activities	6	33,844	—	33,844	19,671
Investment income	7	5,574	—	5,574	982
Other income	8	1,536	—	1,536	1,362
Total income		<u>1,684,448</u>	<u>76,322</u>	<u>1,760,770</u>	<u>1,253,505</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	11,001	—	11,001	12,100
Expenditure on charitable activities	10,11	1,409,302	69,160	1,478,462	1,157,897
Total expenditure		<u>1,420,303</u>	<u>69,160</u>	<u>1,489,463</u>	<u>1,169,997</u>
Net income and net movement in funds		<u>264,145</u>	<u>7,162</u>	<u>271,307</u>	<u>83,508</u>
Reconciliation of funds					
Total funds brought forward		342,331	16,903	359,234	275,723
Total funds carried forward		<u>606,476</u>	<u>24,065</u>	<u>630,541</u>	<u>359,234</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 17 to 35 form part of these financial statements.

Living Without Abuse

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	16	9,396	—
Tangible fixed assets	17	45,558	16,914
		<u>54,954</u>	<u>16,914</u>
Current assets			
Debtors	18	140,934	171,450
Cash at bank and in hand		673,657	326,136
		<u>814,591</u>	<u>497,586</u>
Creditors: amounts falling due within one year	19	239,004	155,269
Net current assets		<u>575,587</u>	<u>342,317</u>
Total assets less current liabilities		<u>630,541</u>	<u>359,231</u>
Net assets		<u>630,541</u>	<u>359,231</u>
Funds of the charity			
Restricted funds		24,065	16,903
Unrestricted funds		606,476	342,331
Total charity funds	22	<u>630,541</u>	<u>359,234</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 October 2023, and are signed on behalf of the board by:



Dr Sinclair
Trustee

The notes on pages 17 to 35 form part of these financial statements.

Living Without Abuse

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	271,307	83,508
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	18,673	7,881
Amortisation of intangible assets	4,179	607
Other interest receivable and similar income	(5,574)	(982)
Interest payable and similar charges	3	23
Accrued expenses/(income)	4,650	(1,639)
<i>Changes in:</i>		
Trade and other debtors	21,231	(40,900)
Trade and other creditors	88,370	109,666
Cash generated from operations	402,839	158,164
Interest paid	(3)	(23)
Interest received	5,574	982
Net cash from operating activities	408,410	159,123
Cash flows from investing activities		
Purchase of tangible assets	(47,317)	(11,559)
Purchase of intangible assets	(13,575)	–
Net cash used in investing activities	(60,892)	(11,559)
Net increase in cash and cash equivalents	347,518	147,564
Cash and cash equivalents at beginning of year	326,136	246,877
Cash and cash equivalents at end of year	673,654	394,441

The notes on pages 17 to 35 form part of these financial statements.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 42 Glebe Street, Loughborough, LE11 1JR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

1. Fixed Assets are depreciated over their expected useful life
2. Overhead are allocated to funds on a basis which reflects each funds use of the resources

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: The main assumption made by the trustees is in relation to the amount of future grants and donations received that will enable the charity to fund its operations. The trustees endeavour to maintain a level of cash resources that will enable the charity to continue operating for approximately twelve months.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Computer Software - 33% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 33% straight line
Equipment - 33% straight line
Office Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Living Without Abuse is a charity registered in England / Wales . 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 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees report on page 3.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	21,760	—	21,760
Grants			
DALS 1 - City and DALS 2 - County and Rutland	539,693	—	539,693
CWOR	40,013	—	40,013
Leicester City Council - Family Service	179,659	—	179,659
Leicester City Council - LLR	—	—	—
Lottery - Family Service	—	61,593	61,593
Children In Need	47,056	—	47,056
Postcode Neighbour Trust	—	—	—
Project 360 Profit	—	—	—
County DA Act Fund	175,000	—	175,000
Project 360	—	—	—
Mental Health Trust	80,527	—	80,527
Ministry of Justice - RSASS	228,561	—	228,561
IDVA Pilot	66,225	—	66,225
Henry Smith 1 and 2	40,775	—	40,775
General Grants	29,355	14,729	44,084
Natwest Circle Fund	—	—	—
PCC Leicestershire 1 and 2 and PCC P360	194,870	—	194,870
	<u>1,643,494</u>	<u>76,322</u>	<u>1,719,816</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	42,367	—	42,367

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
DALS 1 - City and DALS 2 - County and Rutland	—	—	—
CWOR	27,165	—	27,165
Leicester City Council - Family Service	216,744	—	216,744
Leicester City Council - LLR	285,892	—	285,892
Lottery - Family Service	—	61,349	61,349
Children In Need	46,555	—	46,555
Postcode Neighbour Trust	17,360	—	17,360
Project 360 Profit	4,000	—	4,000
County DA Act Fund	—	—	—
Project 360	166,959	—	166,959
Mental Health Trust	—	—	—
Ministry of Justice - RSASS	190,210	—	190,210
IDVA Pilot	—	—	—
Henry Smith 1 and 2	110,483	—	110,483
General Grants	13,836	1,700	15,536
Natwest Circle Fund	—	2,500	2,500
PCC Leicestershire 1 and 2 and PCC P360	44,370	—	44,370
	<u>1,165,941</u>	<u>65,549</u>	<u>1,231,490</u>

Some of the fund income has been grouped together due to the restriction in the number of grants that can be reported.

The total income received for DALS 1 - City was £224,811 and for DALS 2 - County & Rutland was £314,882, the total for both funds being £539,693 (2022: £Nil)

The total income received for Henry Smith 1 is £40,775 (2022: £51,900), There was no income for Henry Smith 2 in the current financial period but there is £58,583 in the prior year.

PCC Leicestershire 1 received £42,921 (2022: £32,193), PCC Leicestershire 2 received £Nil (2022: £12,127) and PCC-360 received £151,949 (2022: £Nil).

Unrestricted General grant income mainly represents funds received for Garfield Weston of £25,000, other smaller funds totalled £4,355.

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	<u>33,844</u>	<u>33,844</u>	<u>19,671</u>	<u>19,671</u>

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	<u>5,574</u>	<u>5,574</u>	<u>982</u>	<u>982</u>

8. Other income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Gift Aid	<u>1,536</u>	<u>1,536</u>	<u>1,362</u>	<u>1,362</u>

9. Costs of other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Costs of other trading activities - Staging events	<u>11,001</u>	<u>11,001</u>	<u>12,100</u>	<u>12,100</u>

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General Fund	1,947	—	1,947
Henry Smith 1	36,633	—	36,633
Charnwood Outreach	33,022	—	33,022
LLR	—	—	—
County DA Activity Fund	123,990	—	123,990
Family Service	167,097	—	167,097
Lottery Family Service	—	53,365	53,365
Project 360	68,350	—	68,350
Ministry of Justice RSASS	181,490	—	181,490
Children In Need	31,057	—	31,057
Postcode Neighbour Trust	—	—	—
Mental Health Trust	58,070	—	58,070
Henry Smith 2	—	—	—
DALS 1	224,811	—	224,811
Sanctuary Scheme	—	—	—
IDVA Pilot	65,693	—	65,693
Lloyds	—	—	—
St James's Place	—	—	—
Jean & Bill Richmond	—	—	—
DALS 2	307,934	—	307,934
Safe Lives	—	—	—
Natwest Circle Fund	—	—	—
Shire Grant	—	—	—
PCC Leicestershire 1	40,450	—	40,450
PCC Leicestershire 2	—	—	—
Scott Bader	—	—	—
Garfield Weston	25,000	—	25,000
Other Restricted Funds	43,758	15,795	59,553
	<u>1,409,302</u>	<u>69,160</u>	<u>1,478,462</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General Fund	181,437	9,929	191,372
Henry Smith 1	40,988	—	40,988
Charnwood Outreach	22,115	—	22,115
LLR	218,616	—	218,616
County DA Activity Fund	—	—	—
Family Service	181,664	—	181,664
Lottery Family Service	—	59,218	59,218
Project 360	124,913	—	124,913
Ministry of Justice RSASS	173,393	—	173,393
Children In Need	41,179	—	41,179
Postcode Neighbour Trust	14,551	—	14,551
Mental Health Trust	—	—	—
Henry Smith 2	49,612	—	49,612

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

DALS 1	–	–	–
Sanctuary Scheme	–	1,477	1,477
IDVA Pilot	–	–	–
Lloyds	–	607	607
St James's Place	–	141	141
Jean & Bill Richmond	–	54	54
DALS 2	–	–	–
Safe Lives	–	340	340
Natwest Circle Fund	–	2,453	2,453
Shire Grant	5,994	–	5,994
PCC Leicestershire 1	16,918	–	16,918
PCC Leicestershire 2	9,196	–	9,196
Scott Bader	2,464	–	2,460
Garfield Weston	–	–	–
Other Restricted Funds	–	635	636
	<u>1,083,040</u>	<u>74,854</u>	<u>1,157,897</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Grant funding of activities	Total funds 2023	Total fund 2022
	£	£	£	£
General Fund	1,947	–	1,947	191,372
Henry Smith 1	36,633	–	36,633	40,988
Charnwood Outreach	33,022	–	33,022	22,115
LLR	–	–	–	218,616
County DA Activity Fund	123,990	–	123,990	–
Family Service	–	167,097	167,097	181,664
Lottery Family Service	–	53,365	53,365	59,218
Project 360	68,350	–	68,350	124,913
Ministry of Justice RSASS	–	181,490	181,490	173,393
Children In Need	–	31,057	31,057	41,179
Postcode Neighbour Trust	–	–	–	14,551
Mental Health Trust	–	58,070	58,070	–
Henry Smith 2	–	–	–	49,612
DALS 1	224,811	–	224,811	–
Sanctuary Scheme	–	–	–	1,477
IDVA Pilot	65,693	–	65,693	–
Lloyds	–	–	–	607
St James's Place	–	–	–	141
Jean & Bill Richmond	–	–	–	54
DALS 2	307,934	–	307,934	–
Safe Lives	–	–	–	340
Natwest Circle Fund	–	–	–	2,453
Shire Grant	–	–	–	5,994
PCC Leicestershire 1	40,450	–	40,450	16,918
PCC Leicestershire 2	–	–	–	9,196
Scott Bader	–	–	–	2,460
Garfield Weston	25,000	–	25,000	–

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

Other Restricted Funds	<u>59,553</u>	<u>—</u>	<u>59,553</u>	<u>636</u>
	<u>987,383</u>	<u>491,079</u>	<u>1,478,462</u>	<u>1,157,897</u>

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Analysis of support costs

	Henry Smith 1	Charnwood	Family Service	Lottery FS	P360	MOJ	Children in need	Fundraising
	£	£	£	£	£	£	£	£
Staff costs	3,916	3,844	17,258	5,917	14,596	21,956	4,520	7,736
Premises	638	627	2,817	966	2,382	3,584	738	1,263
Communications and IT	657	645	2,894	992	2,447	3,681	758	1,297
General office	833	818	3,671	1,259	3,105	4,670	962	1,645
Human resources	107	107	480	165	406	611	126	215
Finance costs	24	26	116	40	98	147	30	52
Support costs - Audit Fees	437	427	1,918	658	1,622	2,440	502	860
Support costs - Depreciation	546	538	2,414	828	2,041	3,071	632	1,082
Support costs - Other costs type 3	49	47	210	72	178	268	55	94
	<u>7,207</u>	<u>7,079</u>	<u>31,778</u>	<u>10,897</u>	<u>26,875</u>	<u>40,428</u>	<u>8,323</u>	<u>14,244</u>

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Analysis of support costs *(continued)*

	PCC £	DALS 1 £	County DA Activity Fund £	IDVA Pilot £	DALS 2 £	Garfield Weston £	Total 2023 £	Total 2022 £
Staff costs	4,123	21,596	16,811	6,362	30,248	2,402	161,285	112,103
Premises	673	3,525	2,744	1,038	4,937	392	26,324	15,898
Communications and IT	691	3,621	2,819	1,067	5,072	403	27,044	22,926
General office	877	4,594	3,576	1,353	6,434	511	34,308	19,137
Human resources	115	601	467	177	841	67	4,485	—
Finance costs	28	145	113	43	203	16	1,081	1,039
Support costs - Audit Fees	458	2,400	1,868	707	3,362	267	17,926	14,965
Support costs - Depreciation	577	3,020	2,351	890	4,231	336	22,557	4,460
Support costs - Other costs type 3	50	263	205	78	369	29	1,967	—
	<u>7,592</u>	<u>39,765</u>	<u>30,954</u>	<u>11,715</u>	<u>55,697</u>	<u>4,423</u>	<u>296,977</u>	<u>190,528</u>

Support costs including fundraising staff costs are apportioned across the funds on a total income basis.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Amortisation of intangible assets	4,179	607
Depreciation of tangible fixed assets	<u>18,673</u>	<u>7,881</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	1,200,758	945,441
Employer contributions to pension plans	37,806	30,821
Other employee benefits	<u>—</u>	<u>13,801</u>
	<u>1,238,564</u>	<u>990,063</u>

The average head count of employees during the year was 57 (2022: 54). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff - Grant Funding	52	50
Number of staff - Fundraising	1	1
Number of staff - Management and Administration	<u>4</u>	<u>3</u>
	<u>57</u>	<u>54</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £83,850 (2022: £73,186).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Intangible assets

	Computer Software £
Cost	
At 1 April 2022	3,594
Additions	13,575
At 31 March 2023	17,169
Amortisation	
At 1 April 2022	3,594
Charge for the year	4,179
At 31 March 2023	7,773
Carrying amount	
At 31 March 2023	9,396
At 31 March 2022	—

17. Tangible fixed assets

	Fixtures and fittings £	Computer Equipment £	Office Equipment £	Total £
Cost				
At 1 April 2022	9,310	29,999	—	39,309
Additions	—	46,875	442	47,317
At 31 March 2023	9,310	76,874	442	86,626
Depreciation				
At 1 April 2022	8,814	13,581	—	22,395
Charge for the year	217	18,444	12	18,673
At 31 March 2023	9,031	32,025	12	41,068
Carrying amount				
At 31 March 2023	279	44,849	430	45,558
At 31 March 2022	496	16,418	—	16,914

18. Debtors

	2023 £	2022 £
Trade debtors	16,120	42,027
Prepayments and accrued income	124,814	129,423
	140,934	171,450

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	29,622	6,365
Accruals and deferred income	209,382	130,301
Social security and other taxes	—	18,603
	<u>239,004</u>	<u>155,269</u>

20. Deferred income

	2023	2022
	£	£
Amount deferred in year	<u>191,870</u>	<u>108,154</u>

Deferred income of £191,870 (2022: £108,154) represents income that has been received this year for a future period. It has been deferred to a future accounting period in order that it can be matched against the appropriate expenditure as they are incurred.

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £37,806 (2022: £30,821).

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of charitable funds

Unrestricted funds	At 01 April	Income	Expenditure	At 31 March
	2022			2023
	£	£	£	£
General funds	259,634	64,694	12,947	311,381
LLR	21,004	—	21,004	—
CWOR	653	40,013	33,022	7,644
P360	21,746	—	21,746	—
MOJ RSASS	10,139	228,561	181,490	57,211
Henry Smith 1	3,832	40,775	36,633	7,974
Children in Need	10,499	47,056	31,057	26,497
The Big Give	1,507	1,375	2,883	—
Crowdfunder	2,242	1,000	3,242	—
PCC Leicestershire 1	10,064	42,921	40,450	12,535
PCC Leicestershire 2	1,010	—	1,010	—
City Family Service	—	179,659	167,097	12,563
County DA Act Fund	—	175,000	123,990	51,010
DALS 1	—	224,811	224,811	—
DALS 2	—	314,882	307,934	6,949
Garfield Weston	—	25,000	25,000	—
IDVA Pilot	—	66,225	65,693	532
Mental Health Service	—	80,527	58,070	22,457
PCC P360	—	151,949	68,350	83,599
	342,330	1,684,448	1,426,429	600,352
Restricted				
Lottery Family Service	—	61,593	53,365	8,228
Sanctuary	2,632	—	—	2,632
Phoenix	567	—	567	—
St James Place	5,607	—	141	5,466
Pet Project	103	—	103	—
Mr Unna & Dr Unna Rutland	500	—	—	500
Loughborough Rotary Club	2,187	1,000	1,765	1,422
Safe Lives	780	—	340	440
Cash for Kids	—	320	320	—
Aviva	3,249	—	—	3,249
Leics & Rutland Nursing	827	—	—	827
Natwest Circle Fund	48	5,000	4,865	182
Leicestershire & Masonic Charity				
Association	404	—	179	225
Glasspool Charity Trust	—	950	950	—
Shire Grant	—	7,000	—	7,000
Charity Link	—	159	140	19
Independence at Home	—	300	300	—
	16,904	76,322	63,035	30,190
Total	359,235	1,760,770	1,489,463	630,541

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Intangible assets	9,396	—	9,396
Tangible fixed assets	45,240	318	45,558
Current assets	790,844	23,747	814,591
Creditors less than 1 year	(239,004)	—	(239,004)
Net assets	606,476	24,065	630,541

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	—	—	—
Tangible fixed assets	15,999	918	16,917
Current assets	481,601	15,985	497,586
Creditors less than 1 year	(155,269)	—	(155,269)
Net assets	342,331	16,903	359,234

All of the funds are available to support the charities key objective of managing abusive situations. For further details. see the Trustees Report.

All funds are either restricted or unrestricted, no funds contain a mix.

24. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2023 £	2022 £
Financial assets measured at fair value through income and expenditure		
Financial assets measured at fair value through income and expenditure - Accrued Income	108,324	117,609
Financial liabilities measured at fair value through income and expenditure		
Financial liabilities measured at fair value through income and expenditure - Trade Creditors	29,622	6,365
Financial liabilities measured at fair value through income and expenditure - Accruals	17,512	22,147
Financial liabilities measured at fair value through income and expenditure - Social Security & Other Taxes	—	18,603
	47,134	47,115

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

25. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	<u>326,136</u>	<u>347,521</u>	<u>673,657</u>

26. Cashflow comparative balances

The cashflow statement makes use of information in the accounts and is a summary using assumptions to give an indication of cash movements.

Due to these assumptions, some balances have rounding differences.

27. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than 1 year	32,833	10,094
Later than 1 year and not later than 5 years	<u>29,000</u>	<u>4,850</u>
	<u>61,833</u>	<u>14,944</u>

Other Financial commitments less than 1 year include; phone system, photocopier leases and the rental agreement for two offices

Greater than one year includes the remaining office lease as per the contract.

Accounts

Living Without Abuse
Company Limited by Guarantee
Financial Statements
31 March 2022

NIGEL RICKS & COMPANY LTD
Chartered Accountants & Statutory Auditor
Rose Villa
42 Glebe Street
Loughbrough
Leicestershire
England
LE11 1JR

Living Without Abuse

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Living Without Abuse

Charity registration number 1121923

Company registration number 5908380

Principal office and registered office 42 Glebe Street
Loughborough
LE11 1JR

The trustees

Ms Stanhope
Dr Sinclair
Ms Jacobs
Ms Caskey
Ms Barton
Ms Balac

Auditor

Nigel Ricks & Company Ltd
Chartered Accountants & Statutory Auditor
Rose Villa
42 Glebe Street
Loughborough
Leicestershire
England
LE11 1JR

Bankers

Barclays Bank plc
Leicester Town Square 2
Leicester
LE872BB

HSBC Bank plc
41 Market Place
Loughborough
LE113EJ

Loughborough Building Society
4 High Street,
Loughborough
LE112PY

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management

The Trustees present their report and accounts for the year ended 31 March 2022. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 16 August 2006.

The company is registered in England and Wales, number 05908380. Its registered charity number is 1121923. The principal address is:

First Floor
7-9 Fennel Street
Loughborough
Leicestershire
LE11 1UQ

The address of its registered office is:

Rose Villa
42 Glebe Street
Loughborough
Leicestershire
LE11 1JR

The Trustees, who are also the Trustees for the purpose of company law, and who served during the year were:

Christine Jacobs
Dr Ruth Sinclair
Radmila Balac
Sue Stanhope
Louise Caskey
Patricia Barton

The organisation is run by a Board of Trustees, who give their time voluntarily. The Board comprises of a minimum of three women whose role is to decide on policy matters for the organisation, to address funding issues, to oversee recruitment of appropriate workers and to ensure effective management of the organisation. Trustees take on the roles of Honorary Secretary, Honorary Treasurer and Chair. Selection of Trustees depends upon a number of factors, including professional background, practical experiences in everyday life and actual experience of domestic abuse. None of the Trustees have any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The induction and training of Trustees is included in the Board of Trustees Policy.

Pay setting and remuneration of management (and all staff) is the responsibility of the Board of Trustees.

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*

Frontline services are delivered primarily by paid staff, with the support of volunteers. The Frontline workers and volunteers are supported by a Service Manager, who oversees operational delivery. The Service Managers and administrative staff are managed by the Chief Executive, who is the strategic lead. The Board of Trustees have overall governance, including line management of the Chief Executive.

"LWA" is part of the consortium United Against Violence and Abuse. This includes two other domestic and sexual abuse services. The consortium has adopted some joint operating policies such as the Complaints Policy and Business Planning. The consortium's aims and objects are in line with "LWA" charitable objectives and supports the achievement of these.

A Chief Executive, Debbie Hughes, is responsible for the day to day running of the organisation and reports to the Trustees on a monthly basis with regards to the organisation's current areas of work and future development plans.

The Finance Manager, John Kaweck, also reports to the Trustees on a monthly basis with a full set of Management Accounts and any other areas regarding the organisation's finances. The Chief Executive manages the Administrator, Finance Manager, Fundraising Co-ordinators and Service Managers who supervise the other paid staff and volunteers in their respective roles.

The Trustees have considered the risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The Trustees have established a reserve policy to protect the continuation of its activities should current funding cease and alternative funding have to be sought. The strategy of the Trustees is to build reserves to the levels required; to explore alternative, sustainable funding such as social enterprise and investment; and to develop the work of of the Fundraising Co-ordinators.

The potential impact of Covid-19 became significant in March 2020 and has caused widespread disruption to all aspects of economic, social and charitable activity across the world, including the UK. This had a serious effect on our ability to pursue our normal fundraising activities. We were able to obtain some Covid relief funding which has helped to cover some of our lost fundraising income. We were also able to get access to additional funds to provide help and support to victims of abuse arising from the Covid pandemic.

All our staff have been able to work from home and utilise the technologies available to us in order to provide support to our clients. Overall, we are pleased with the Charity's performance this year.

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The objects are:

" For the public benefit to relieve the distress of any person suffering from domestic abuse, which shall include physical, economic, emotional, spiritual, sexual or psychological abuse. " To raise awareness of the effect of domestic abuse. " To research the issue of domestic abuse." To do all other such things as are necessary for the attainment of the above Objects.

The aim of the charity is to offer support to anyone experiencing domestic and/or sexual abuse across Leicester, Leicestershire and Rutland. This is achieved by the direct delivery of services to victim/survivors, as well as awareness raising and provision of training. The strategy for achieving this is through maintaining current services, reviewing and analysing effectiveness and developing new services to meet the identified need.

Each service/project has established performance indicators against which success is measured.

The charity's income includes designated and restricted funds held on trust for specific purposes which benefit the public. The details of these services are as follows:

Designated Funds

CWOR - The Charnwood Outreach project works with anyone (male or female) experiencing any form of domestic abuse. Outreach Services provided practical and emotional support, as well as information, advice and guidance to victims of abuse in the community. The Outreach project is a local authority funded service.

Family Service - Funded by Leicester City Council, "LWA" offer support to children, young people and parents in Leicester City who have experienced domestic and/or sexual abuse.

"LLR" (Leicester, Leicestershire & Rutland) - "LWA", in a consortium with FreeVA and Women's Aid Leicestershire Limited called United Against Violence and Abuse (UAVA), delivers services to adult survivors of domestic and/or sexual abuse. "LWA" leads on Outreach services, including group programmes, and the Volunteering Programme as part of the consortium.

Project 360/VAWG - Based within Leicestershire Police and funded by the OPCC, "LWA" provides supports to victims of abuse who have had multiple police call outs in the previous year.

Ministry of Justice (RSASS) - support for survivors of rape and sexual assault, including children and young people, across Leicester, Leicestershire and Rutland. This includes a specific service, The Amber Project, as well as supporting our wider sexual violence support services.

Henry Smith - Funding for two Outreach Workers covering "LLR", providing practical and emotional support to adult survivors.

Children in Need - Funding for two Family Support Workers supporting children living Leicestershire and Rutland. Funding was in response to Covid-19 pressures.

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

The Big Give - online fundraiser to support children affected by sexual violence.

Crowdfunder - online fundraiser towards our Befriending Service.

Police and Crime Commissioner - Additional money for IDVA and ISVA, plus emergency funding for Covid-19 to fund overtime across the services.

Postcode Neighbour Trust - funding for a Befriending Coordinator, counselling sessions for children, plus training and expenses for volunteers.

Shire Grant - funding towards the County Outreach service, including one-to-one support and group work.

Scott Bader - Funding towards a group worker and associated resources.

Restricted Funds

Lottery Family Service - Five-year funding from the National Lottery to provide Outreach services in Leicestershire.

Loughborough Rotary Club Charnwood Emergency Fund - to support emergency costs for clients in the Charnwood Borough

NatWest Circle Fund - Funding to purchase essentials for clients such as equipment, transport costs and leisure activities.

Leicestershire & Masonic Charity Association - a donation towards resources and support for clients such as arts and craft materials or assistance when moving.

Significant Activities

Significant activities include the delivery of one to one and group work with adults, the delivery of one to one and group work with children, training for professionals, awareness raising and fundraising events. They contribute to the aims by directly supporting victim/survivors, by skilling up other professionals so they better support victim/survivors, helping the public to recognise and respond to domestic abuse issues and increasing funds to meet the needs of clients.

Volunteering is an important aspect of the organisation; all the Trustees are volunteers. They take overall lead on all matters of governance and provide the strategic lead. Volunteers also play a significant role in the delivery of services including counselling and Befriending, and they play a major role in running fundraising events.

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

As always, our greatest achievement in 2021/22 was the improved outcomes we achieved with survivors of domestic and sexual abuse across Leicester City, Leicestershire and Rutland.

This year a significant achievement was to secure three Contracts to deliver services for up to five years for adults and children. We also continued to expand our services to manage capacity issues.

During the year we also successfully completed the Limeculture Quality Mark for our sexual violence services. The quality mark demonstrates our commitment delivering the highest quality services we can to our clients.

Financial review

The charity holds designated, restricted and unrestricted funds. The policy of the charity is to hold free reserves equivalent to two month's salary costs (approximately £208,000). The charity has total unrestricted funds carried forward of £342,331 (including designated funds). The surplus of £83,508 is due to increased fundraising and donations income plus savings on budgeted staff costs as a result of the pandemic.

Plans for future periods

The coming year will largely be focused on settling down the new contracts and ensuring the new service model becomes embedded in local pathways and processes. It will require a refresh of multiple policies and procedures.

In the coming year we will also be preparing a new three Strategic Plan for the organisation and prioritising developing the Fundraising Team to increase its skills and capacity.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 13 September 2022 and signed on behalf of the board of trustees by:



Dr Sinclair
Trustee

Living Without Abuse

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Without Abuse

Year ended 31 March 2022

Opinion

We have audited the financial statements of Living Without Abuse (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity'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.

Living Without Abuse

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Without Abuse *(continued)*

Year ended 31 March 2022

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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.
-

Living Without Abuse

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Without Abuse *(continued)*

Year ended 31 March 2022

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report 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:

The audit was conducted in a manner that that was capable of detecting fraud irregularities. Systems were established and reviewed and testing of financial transactions has taken place. Nothing has come to light that was of concern.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
-

Living Without Abuse

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Without Abuse *(continued)*

Year ended 31 March 2022

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nigel Ricks BFP FCA (Senior Statutory Auditor)

For and on behalf of
Nigel Ricks & Company Ltd
Chartered Accountants & Statutory Auditor
Rose Villa
42 Glebe Street
Loughbrough
Leicestershire
England
LE11 1JR

13 September 2022

Living Without Abuse

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	1,165,941	65,549	1,231,490	1,079,555
Other trading activities	6	19,671	—	19,671	25,910
Investment income	7	982	—	982	446
Other income	8	1,362	—	1,362	4,383
Total income		<u>1,187,956</u>	<u>65,549</u>	<u>1,253,505</u>	<u>1,110,294</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	12,100	—	12,100	4,877
Expenditure on charitable activities	10,11	1,083,040	74,854	1,157,897	1,025,881
Total expenditure		<u>1,095,140</u>	<u>74,854</u>	<u>1,169,997</u>	<u>1,030,758</u>
Net income and net movement in funds		<u>92,816</u>	<u>(9,305)</u>	<u>83,508</u>	<u>79,536</u>
Reconciliation of funds					
Total funds brought forward		249,515	26,208	275,723	196,187
Total funds carried forward		<u>342,331</u>	<u>16,903</u>	<u>359,234</u>	<u>275,722</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 15 to 33 form part of these financial statements.

Living Without Abuse

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	16	–	607
Tangible fixed assets	17	16,914	13,236
		<u>16,914</u>	<u>13,843</u>
Current assets			
Debtors	18	171,450	115,573
Cash at bank and in hand		326,136	246,877
		<u>497,586</u>	<u>362,450</u>
Creditors: amounts falling due within one year	19	155,269	100,570
Net current assets		<u>342,317</u>	<u>261,880</u>
Total assets less current liabilities		<u>359,231</u>	<u>275,723</u>
Net assets		<u>359,231</u>	<u>275,723</u>
Funds of the charity			
Restricted funds		16,903	26,208
Unrestricted funds		342,331	249,514
Total charity funds	22	<u>359,234</u>	<u>275,722</u>

These financial statements were approved by the board of trustees and authorised for issue on 13 September 2022, and are signed on behalf of the board by:



Dr Sinclair
Trustee

The notes on pages 15 to 33 form part of these financial statements.

Living Without Abuse

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	83,508	79,536
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,881	7,663
Amortisation of intangible assets	607	1,198
Other interest receivable and similar income	(982)	(446)
Interest payable and similar charges	23	—
Accrued income	(1,639)	(201)
<i>Changes in:</i>		
Trade and other debtors	(40,900)	75,646
Trade and other creditors	41,361	63,278
Cash generated from operations	89,859	226,674
Interest paid	(23)	—
Interest received	982	446
Net cash from operating activities	<u>90,818</u>	<u>227,120</u>
Cash flows from investing activities		
Purchase of tangible assets	(11,559)	(9,887)
Net cash used in investing activities	<u>(11,559)</u>	<u>(9,887)</u>
Net increase in cash and cash equivalents	79,259	217,233
Cash and cash equivalents at beginning of year	246,877	92,922
Cash and cash equivalents at end of year	<u>326,136</u>	<u>310,155</u>

The notes on pages 15 to 33 form part of these financial statements.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 42 Glebe Street, Loughborough, LE11 1JR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Significant judgements The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: 1. Fixed Assets are depreciated over their expected useful life 2. Overhead are allocated to funds on a basis which reflects each funds use of the resources Key sources of estimation uncertainty Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: The main assumption made by the trustees is in relation to the amount of future grants and donations received that will enable the charity to fund its operations. The trustees endeavour to maintain a level of cash resources that will enable the charity to continue operating for approximately twelve months.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
 - legacy income is recognised when receipt is probable and entitlement is established.
 - income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
 - Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
-

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Computer Software - 33% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 33% straight line
Equipment	- 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Limited by guarantee

Living Without Abuse is a charity registered in England / Wales . 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 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees report on page 3.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	42,367	—	42,367
Jean & Bill Richmond Foundation	—	—	—
Henry Smith 1	51,900	—	51,900
Henry Smith 2	58,583	—	58,583
Grants			
Leics & Rutland County Nursing Association	—	—	—
Charnwood Outreach - CBC Strategic Partner Annual	27,165	—	27,165
Charnwood Outreach - CBC PCCP	—	—	—
Leicester City Council - Family Service	216,744	—	216,744
Leicester City Council - LLR	285,892	—	285,892
Lottery - Family Service	—	61,349	61,349
Children In Need	46,555	—	46,555
Postcode Neighbour Trust	17,360	—	17,360
Project 360 Profit	4,000	—	4,000
St James's Place Charitable Foundation	—	—	—
Project 360	166,959	—	166,959
Comic Relief Grant	—	—	—
Ministry of Justice - RSASS	190,210	—	190,210
Safelives Ltd	—	—	—
Cash for Kids (GEM)	—	—	—
AVIVA Community Fund	—	—	—
General Grants	13,836	1,700	15,536
Natwest Circle Fund	—	2,500	2,500
PCC Leicestershire 1 and 2	44,370	—	44,370
	<u>1,165,941</u>	<u>65,549</u>	<u>1,231,490</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	17,156	—	17,156
Jean & Bill Richmond Foundation	—	500	500
Henry Smith 1	38,925	—	38,925
Henry Smith 2	11,717	—	11,717

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Leics & Rutland County Nursing Association	–	1,000	1,000
Charnwood Outreach - CBC Strategic Partner Annual	18,565	–	18,565
Charnwood Outreach - CBC PCCP	20,000	–	20,000
Leicester City Council - Family Service	180,255	–	180,255
Leicester City Council - LLR	282,466	–	282,466
Lottery - Family Service	–	61,060	61,060
Children In Need	23,278	–	23,278
Postcode Neighbour Trust	360	–	360
Project 360 Profit	4,000	–	4,000
St James's Place Charitable Foundation	–	5,000	5,000
Project 360	193,552	–	193,552
Comic Relief Grant	16,205	–	16,205
Ministry of Justice - RSASS	199,821	–	199,821
Safelives Ltd	–	1,176	1,176
Cash for Kids (GEM)	–	1,225	1,225
AVIVA Community Fund	–	3,249	3,249
General Grants	–	–	–
Natwest Circle Fund	–	45	45
PCC Leicestershire 1 and 2	–	–	–
	<u>1,006,300</u>	<u>73,255</u>	<u>1,079,555</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	<u>19,671</u>	<u>19,671</u>	<u>25,910</u>	<u>25,910</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>982</u>	<u>982</u>	<u>446</u>	<u>446</u>

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gift Aid	1,362	1,362	396	396
Placement Student Income	–	–	657	657
Other exceptional income	–	–	3,330	3,330
	<u>1,362</u>	<u>1,362</u>	<u>4,383</u>	<u>4,383</u>

9. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of other trading activities - Staging events	<u>12,100</u>	<u>12,100</u>	<u>4,877</u>	<u>4,877</u>

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General Fund	181,437	9,929	191,372
Henry Smith 1	40,988	—	40,988
Chamwood Outreach	22,115	—	22,115
LLR	218,616	—	218,616
Fundraising Main Events	—	—	—
Family Service	181,664	—	181,664
Lottery Family Service	—	59,218	59,218
Project 360	124,913	—	124,913
Ministry of Justice RSASS	173,393	—	173,393
Children In Need	41,179	—	41,179
Postcode Neighbour Trust	14,551	—	14,551
Comic Relief (WAFE)	—	—	—
Henry Smith 2	49,612	—	49,612
Service Users- MMBSCF	—	—	—
Sanctuary Scheme	—	1,477	1,477
Youth Project	—	—	—
Lloyds	—	607	607
St James's Place	—	141	141
Jean & Bill Richmond	—	54	54
Cash for Kids (GEM)	—	—	—
Safe Lives	—	340	340
Natwest Circle Fund	—	2,453	2,453
Community Foundation Grant Leics & Rutland	—	—	—
Shire Grant	5,994	—	5,994
PCC Leicestershire 1	16,918	—	16,918
PCC Leicestershire 2	9,196	—	9,196
Scott Bader	2,464	—	2,460
Other Restricted Funds	—	635	636
	<u>1,083,040</u>	<u>74,854</u>	<u>1,157,897</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General Fund	3,332	—	3,332
Henry Smith 1	37,605	—	37,605
Chamwood Outreach	38,564	—	38,564
LLR	282,466	—	282,466
Fundraising Main Events	1,012	—	1,012
Family Service	180,254	—	180,254
Lottery Family Service	—	53,261	53,261
Project 360	186,829	—	186,830
Ministry of Justice RSASS	188,783	—	188,783
Children In Need	10,620	—	10,620
Postcode Neighbour Trust	361	—	361
Comic Relief (WAFE)	16,205	—	16,205
Henry Smith 2	11,208	—	11,208

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

Service Users- MMBSF	-	120	120
Sanctuary Scheme	-	1,167	1,167
Youth Project	-	336	336
Lloyds	-	1,198	1,198
St James's Place	-	1,672	1,672
Jean & Bill Richmond	-	446	446
Cash for Kids (GEM)	-	1,225	1,225
Safe Lives	-	57	57
Natwest Circle Fund	-	45	45
Community Foundation Grant Leics & Rutland	9,116	-	9,114
Shire Grant	-	-	-
PCC Leicestershire 1	-	-	-
PCC Leicestershire 2	-	-	-
Scott Bader	-	-	-
Other Restricted Funds	-	-	-
	<u>966,355</u>	<u>59,527</u>	<u>1,025,881</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Total funds 2022 £	Total fund 2021 £
General Fund	191,372	-	191,372	3,332
Henry Smith 1	40,988	-	40,988	37,605
Charnwood Outreach	22,115	-	22,115	38,564
LLR	218,616	-	218,616	282,466
Fundraising Main Events	-	-	-	1,012
Family Service	181,664	-	181,664	180,254
Lottery Family Service	-	59,218	59,218	53,261
Project 360	124,913	-	124,913	186,830
Ministry of Justice RSASS	173,393	-	173,393	188,783
Children In Need	41,179	-	41,179	10,620
Postcode Neighbour Trust	14,551	-	14,551	361
Comic Relief (WAFE)	-	-	-	16,205
Henry Smith 2	49,612	-	49,612	11,208
Service Users- MMBSF	-	-	-	120
Sanctuary Scheme	-	1,477	1,477	1,167
Youth Project	-	-	-	336
Lloyds	607	-	607	1,198
St James's Place	-	141	141	1,672
Jean & Bill Richmond	-	54	54	446
Cash for Kids (GEM)	-	-	-	1,225
Safe Lives	-	340	340	57
Natwest Circle Fund	-	2,453	2,453	45
Community Foundation Grant Leics & Rutland	-	-	-	9,114
Shire Grant	5,994	-	5,994	-
PCC Leicestershire 1	16,918	-	16,918	-
PCC Leicestershire 2	9,196	-	9,196	-

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

Scott Bader	2,460	–	2,460	–
Other Restricted Funds	–	636	636	–
	<u>1,093,578</u>	<u>64,319</u>	<u>1,157,897</u>	<u>1,025,881</u>

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

12. Analysis of support costs

	Henry Smith 1	Charnwood	LLR	Family Service	Lottery FS	P360	MOJ	Children in need
	£	£	£	£	£	£	£	£
Staff costs	4,942	2,587	27,226	20,641	5,842	15,900	18,114	4,433
Premises	700	367	3,861	2,927	829	2,255	2,569	629
Communications and IT	1,011	529	5,568	4,221	1,195	3,252	3,704	907
General office	844	442	4,648	3,524	997	2,714	3,092	757
Human resources	—	—	—	—	—	—	—	—
Finance costs	47	24	252	191	54	147	168	41
Support costs - Audit Fees	661	345	3,634	2,755	780	2,122	2,418	592
Support costs - Depreciation	197	103	1,083	821	232	633	721	176
	<u>8,402</u>	<u>4,397</u>	<u>46,272</u>	<u>35,080</u>	<u>9,929</u>	<u>27,023</u>	<u>30,786</u>	<u>7,535</u>

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

12. Analysis of support costs *(continued)*

	Postcode Neighbour Trust	Henry Smith 2	Analysis of support costs activity 13	Analysis of support costs activity 14	Analysis of support costs activity 15	Total 2022	Total 2021
	£	£	£	£	£	£	£
Staff costs	1,653	5,579	4,225	681	280	112,103	99,762
Premises	234	791	599	97	40	15,898	16,049
Communications and IT	338	1,141	864	139	57	22,926	9,932
General office	282	952	721	116	48	19,137	10,654
Human resources	—	—	—	—	—	—	148
Finance costs	15	52	39	6	3	1,039	796
Support costs - Audit Fees	221	745	564	91	37	14,965	6,832
Support costs - Depreciation	66	222	168	27	11	4,460	3,736
	<u>2,809</u>	<u>9,482</u>	<u>7,180</u>	<u>1,157</u>	<u>476</u>	<u>190,528</u>	<u>147,909</u>

Support costs including fundraising staff costs are apportioned across the funds on a total income basis.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Amortisation of intangible assets	607	1,198
Depreciation of tangible fixed assets	<u>7,881</u>	<u>7,663</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	945,441	840,432
Employer contributions to pension plans	30,821	17,677
Other employee benefits	<u>13,801</u>	<u>–</u>
	<u>990,063</u>	<u>858,109</u>

The average head count of employees during the year was 54 (2021: 33). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff - Grant Funding	50	29
Number of staff - Fundraising	1	1
Number of staff - Management and Administration	<u>3</u>	<u>3</u>
	<u>54</u>	<u>33</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £73,186 (2021: £53,845).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Intangible assets

	Computer Software £
Cost	
At 1 April 2021 and 31 March 2022	<u>3,594</u>
Amortisation	
At 1 April 2021	2,987
Charge for the year	<u>607</u>
At 31 March 2022	<u>3,594</u>
Carrying amount	
At 31 March 2022	<u>-</u>
At 31 March 2021	<u>607</u>

17. Tangible fixed assets

	Fixtures and fittings £	Computer Equipment £	Total £
Cost			
At 1 April 2021	8,873	18,877	27,750
Additions	<u>437</u>	<u>11,122</u>	<u>11,559</u>
At 31 March 2022	<u>9,310</u>	<u>29,999</u>	<u>39,309</u>
Depreciation			
At 1 April 2021	6,471	8,043	14,514
Charge for the year	<u>2,343</u>	<u>5,538</u>	<u>7,881</u>
At 31 March 2022	<u>8,814</u>	<u>13,581</u>	<u>22,395</u>
Carrying amount			
At 31 March 2022	<u>496</u>	<u>16,418</u>	<u>16,914</u>
At 31 March 2021	<u>2,402</u>	<u>10,834</u>	<u>13,236</u>

18. Debtors

	2022 £	2021 £
Trade debtors	42,027	-
Prepayments and accrued income	<u>129,423</u>	<u>115,573</u>
	<u>171,450</u>	<u>115,573</u>

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	6,365	8,866
Accruals and deferred income	130,301	77,114
Social security and other taxes	18,603	14,590
	<u>155,269</u>	<u>100,570</u>

20. Deferred income

	2022	2021
	£	£
Amount deferred in year	<u>108,154</u>	<u>68,305</u>

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £30,821 (2021: £17,677).

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

22. Analysis of charitable funds

Unrestricted funds				
	At 01 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	204,193	68,382	12,941	259,634
LLR	–	285,892	264,888	21,004
CWOR	–	27,165	26,512	653
P360	6,723	166,959	151,936	21,746
MOJ RSASS	24,109	190,210	204,181	10,139
Henry Smith 1	1,322	51,900	49,390	3,832
Henry Smith 2	510	58,583	59,093	–
Children in Need	12,658	46,555	48,714	10,499
Postcode Neighbour Trust	–	17,360	17,360	–
Family Service	–	216,744	216,744	–
The Big Give	–	1,507	–	1,507
Crowdfunder	–	2,242	–	2,242
PCC Leicestershire 1	–	32,193	22,129	10,064
PCC Leicestershire 2	–	12,177	11,167	1,010
Shire Grant	–	7,151	7,151	–
Scott Bader	–	2,936	2,936	–
	<u>249,515</u>	<u>1,187,956</u>	<u>1,095,142</u>	<u>342,330</u>
Restricted				
Lottery Family Service	7,798	61,349	69,147	–
Sanctuary	4,108	–	1,477	2,632
Phoenix	567	–	–	567
St James Place	5,748	–	141	5,607
Pet Project	103	–	–	103
Mr Unna & Dr Unna Rutland	500	–	–	500
Lloyds Grant	607	–	607	–
Loughborough Rotary Club	1,355	1,000	168	2,187
Jean and Bill Foundation	54	–	54	–
Safe Lives	1,120	–	340	780
Aviva	3,249	–	–	3,249
Leics & Rutland Nursing	1,000	–	173	827
Natwest Circle Fund	–	2,500	2,452	48
Leicestershire & Masonic Charity	–	–	–	–
Association	–	500	96	404
Glasspool Charity Trust	–	200	200	–
	<u>26,209</u>	<u>65,549</u>	<u>74,855</u>	<u>16,904</u>
Total	<u>275,723</u>	<u>1,253,506</u>	<u>1,169,995</u>	<u>359,235</u>

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	–	–	–
Tangible fixed assets	15,999	918	16,917
Current assets	497,586	–	497,586
Creditors less than 1 year	(155,269)	–	(155,269)
Net assets	358,316	918	359,234

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Intangible assets	–	607	607
Tangible fixed assets	10,568	2,670	13,238
Current assets	338,412	24,035	362,447
Creditors less than 1 year	(99,465)	(1,104)	(100,569)
Net assets	249,515	26,208	275,723

24. Financial Instruments

The carrying amount for each category of financial instrument is as follows:

	2022 £	2021 £
Financial assets measured at fair value through income and expenditure		
Financial assets measured at fair value through income and expenditure	117,609	102,632
Financial liabilities measured at fair value through income and expenditure		
Financial liabilities measured at fair value through income and expenditure - Trade Creditors	24,968	23,456
Financial liabilities measured at fair value through income and expenditure - Accruals	22,147	8,809
	47,115	32,265

25. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	246,877	79,259	326,136

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

26. Cashflow comparative balances

The cashflow statement normally uses 3 years information. Currently, only 2 years are available which has resulted in a change to the prior year comparative balances.

27. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Not later than 1 year	10,094	21,923
Later than 1 year and not later than 5 years	4,850	14,944
	<u>14,944</u>	<u>36,867</u>

Other Financial commitments less than 1 year include; phone system, photocopier leases and the rental agreement for two offices

Greater than one year includes the remaining office lease as per the contract.

Living Without Abuse

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

Living Without Abuse

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	42,367	17,156
Jean & Bill Richmond Foundation	–	500
Henry Smith 1	51,900	38,925
Henry Smith 2	58,583	11,717
Leics & Rutland County Nursing Association	–	1,000
Charnwood Outreach - CBC Strategic Partner Annual	27,165	18,565
Charnwood Outreach - CBC PCCP	–	20,000
Leicester City Council - Family Service	216,744	180,255
Leicester City Council - LLR	285,892	282,466
Lottery - Family Service	61,349	61,060
Children In Need	46,555	23,278
Postcode Neighbour Trust	17,360	360
Project 360 Profit	4,000	4,000
St James's Place Charitable Foundation	–	5,000
Project 360	166,959	193,552
Comic Relief Grant	–	16,205
Ministry of Justice - RSASS	190,210	199,821
Safelives Ltd	–	1,176
Cash for Kids (GEM)	–	1,225
AVIVA Community Fund	–	3,249
General Grants	15,536	–
Natwest Circle Fund	2,500	45
PCC Leicestershire 1 and 2	44,370	–
	<u>1,231,490</u>	<u>1,079,555</u>
Other trading activities		
Fundraising events	<u>19,671</u>	<u>25,910</u>
Investment income		
Bank interest receivable	<u>982</u>	<u>446</u>
Other income		
Gift Aid	1,362	396
Placement Student Income	–	657
Other exceptional income	–	3,330
	<u>1,362</u>	<u>4,383</u>
Total income	<u>1,253,505</u>	<u>1,110,294</u>

Living Without Abuse

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
Expenditure		
Costs of other trading activities		
Purchases	12,100	4,877
Expenditure on charitable activities		
Purchases	5,885	–
Wages and salaries	945,441	840,432
Pension costs	30,821	17,677
Other post-retirement benefits	13,801	–
Rent	23,510	23,195
Light and heat	3,142	1,625
Repairs and maintenance	2,439	–
Insurance	2,651	2,698
Other motor/travel costs	9	–
Legal and professional fees	24,992	6,155
Telephone	11,629	10,221
Other office costs	378	15,592
Amortisation	607	1,198
Depreciation	7,881	7,663
Other interest payable and similar charges	23	–
Staff Training	5,871	21,518
Travel Costs	12,383	16,541
IT Subscriptions	21,255	19,143
IT Other	20,380	8,485
Postage and printing	4,129	3,777
Subscriptions	1,071	1,049
Clinical supervision	7,965	8,565
Language Line	–	5,491
Room hire	8,611	2,186
Lone working	1,742	1,747
Bank charges	882	670
Recruitment	399	1,729
Inter Transfer - Overhead apportionment	–	8,524
	<u>1,157,897</u>	<u>1,025,881</u>
Total expenditure	<u>1,169,997</u>	<u>1,030,758</u>
Net income	<u>83,508</u>	<u>79,536</u>

Accounts



CHARITY
COMMISSIONS
COPY

COMPANY REGISTRATION NUMBER: 5908380
CHARITY REGISTRATION NUMBER: 1121923

Living Without Abuse
Company Limited by Guarantee
Financial Statements
31 March 2021

NIGEL RICKS & COMPANY LTD

Chartered Accountants & Statutory Auditor
Rose Villa
42 Glebe Street
Loughbrough
Leicestershire
England
LE11 1JR

Living Without Abuse

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Living Without Abuse

Charity registration number 1121923

Company registration number 5908380

Principal office and registered office 42 Glebe Street
Loughborough
LE11 1JR

The trustees

Ms Stanhope	(Appointed 21 October 2020)
Dr Sinclair	
Ms Jacobs	
Ms Caskey	(Appointed 11 January 2021)
Ms Barton	(Appointed 19 January 2021)
Ms Balac	
Mrs Singh	(Resigned 8 January 2021)

Auditor Nigel Ricks & Company Ltd
Chartered Accountants & Statutory Auditor
Rose Villa
42 Glebe Street
Loughborough
Leicestershire
England
LE11 1JR

Bankers Barclays Bank plc
Leicester Town Square 2
Leicester
LE872BB

HSBC Bank plc
41 Market Place
Loughborough
LE113EJ

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Loughborough Building Society
4 High Street,
Loughborough
LE112PY

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management

The Trustees present their report and accounts for the year ended 31 March 2021. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 16 August 2006.

The company is registered in England and Wales, number 05908380. Its registered charity number is 1121923. The principal address is:

First Floor
7-9 Fennel Street
Loughborough
Leicestershire
LE11 1UQ

The address of its registered office is:

Rose Villa
42 Glebe Street
Loughborough
Leicestershire
LE11 1JR

The Trustees, who are also the Trustees for the purpose of company law, and who served during the year were:

Christine Jacobs	
Dr Ruth Sinclair	
Radmila Balac	
Sue Stanhope	(Appointed 21st October 2020)
Louise Caskey	(Appointed 11th January 2021)
Patricia Barton	(Appointed 19th January 2021)
Ramila Singh	(Resigned 8th January 2021)

The organisation is run by a Board of Trustees, who give their time voluntarily. The Board comprises of a minimum of three women whose role is to decide on policy matters for the organisation, to address funding issues, to oversee recruitment of appropriate workers and to ensure effective management of the organisation. Trustees take on the roles of Honorary Secretary, Honorary Treasurer and Chair. Selection of Trustees depends upon a number of factors, including professional background, practical experiences in everyday life and actual experience of domestic abuse. None of the Trustees have any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustees are recruited via adverts on relevant job boards. The induction and training of Trustees is included in the Board of Trustees Policy and includes guidance on the roles and responsibilities of Board members and attending two meetings as an observer

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Pay setting and remuneration of management (and all staff) is the responsibility of the Board of Trustees.

Frontline services are delivered primarily by paid staff, with the support of volunteers. The Frontline workers and volunteers are supported by a Service Manager, who oversees operational delivery. The Service Managers and administrative staff are managed by the Chief Executive, who is the strategic lead. The Board of Trustees have overall governance, including line management of the Chief Executive. In 2020/21 forty-five volunteers provided 2,872 hours of support. The role of volunteers is invaluable to "LWA", enhancing service delivery and increasing our ability to provide effective support, in a timely manner.

"LWA" is part of the consortium United Against Violence and Abuse. This includes two other domestic and sexual abuse services. The consortium has adopted some joint operating policies such as the Complaints Policy and Business Planning. The consortium's aims and objects are in line with "LWA" charitable objectives and supports the achievement of these.

A Chief Executive, Debbie Hughes, is responsible for the day to day running of the organisation and reports to the Trustees on a monthly basis with regards to the organisation's current areas of work and future development plans.

The Finance Manager, John Kawecki, also reports to the Trustees on a monthly basis with a full set of Management Accounts and any other areas regarding the organisation's finances. The Chief Executive manages the Administrator, Finance Manager, Fundraising Co-ordinators and Service Managers who supervise the other paid staff and volunteers in their respective roles.

The Trustees have considered the risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The Trustees have established a reserve policy to protect the continuation of its activities should current funding cease and alternative funding have to be sought. The strategy of the Trustees is to build reserves to the levels required; to explore alternative, sustainable funding such as social enterprise and investment; and to develop the work of of the Fundraising Co-ordinators.

A register of related parties to the Board members is held and none of these have worked for the charity or been a supplier.

The potential impact of Covid-19 became significant in March 2020 and has caused widespread disruption to all aspects of economic, social and charitable activity across the world, including the UK. This had a serious effect on our ability to pursue our normal fundraising activities. We were able to obtain some Covid relief funding which has helped to cover some of our lost fundraising income. We were also able to get access to additional funds to provide help and support to victims of abuse arising from the Covid pandemic. All our staff have been able to work from home and utilise the technologies available to us in order to provide support to our clients. Overall, we are pleased with the Charity's performance this year.

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The objects are:

" For the public benefit to relieve the distress of any person suffering from domestic abuse, which shall include physical, economic, emotional, spiritual, sexual or psychological abuse. " To raise awareness of the effect of domestic abuse. " To research the issue of domestic abuse." To do all other such things as are necessary for the attainment of the above Objects.

The aim of the charity is to offer support to anyone experiencing domestic and/or sexual abuse across Leicester, Leicestershire and Rutland. This is achieved by the direct delivery of services to victim/survivors, as well as awareness raising and provision of training. The strategy for achieving this is through maintaining current services, reviewing and analysing effectiveness and developing new services to meet the identified need.

Each service/project has established performance indicators against which success is measured.

The charity's income includes designated and restricted funds held on trust for specific purposes which benefit the public. The details of these services are as follows:

Designated Funds

CWOR - The Charnwood Outreach project works with anyone (male or female) experiencing any form of domestic abuse. Outreach Services provided practical and emotional support, as well as information, advice and guidance to victims of abuse in the community. The Outreach project is a local authority funded service.

Family Service - Funded by Leicester City Council, "LWA" offer support to children, young people and parents in Leicester City who have experienced domestic and/or sexual abuse.

"LLR" (Leicester, Leicestershire & Rutland) - "LWA", in a consortium with FreeVA and Women's Aid Leicestershire Limited called United Against Violence and Abuse (UAVA), delivers services to adult survivors of domestic and/or sexual abuse. "LWA" leads on Outreach services, including group programmes, and the Volunteering Programme as part of the consortium.

Project 360/VAWG - Based within Leicestershire Police and funded by the OPCC, "LWA" provides supports to victims of abuse who have had multiple police call outs in the previous year.

Ministry of Justice (RSASS) - support for survivors of rape and sexual assault, including children and young people, across Leicester, Leicestershire and Rutland. This includes a specific service, The Amber Project, as well as supporting our wider sexual violence support services.

Henry Smith - Funding for two Outreach Workers covering "LLR", providing practical and emotional support to adult survivors.

Children in Need - Funding for two Family Support Workers supporting children living Leicestershire and Rutland. Funding was in response to Covid-19 pressures.

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Community Foundation Leicestershire & Rutland - Funding for additional hours in the Outreach Services to deliver additional group programmes.

Comic Relief (WAFE) - Emergency Covid-19 funding to increase Outreach hours and to fund two Befriending Service Coordinators.

Restricted Funds

Lottery Family Service - Five-year funding from the National Lottery to provide Outreach services in Leicestershire.

St James's Place Charitable Foundation - a one off grant for Outreach support.

Jean & Bill Richmond Foundation - a one off grant to support one service user.

Safe Lives Ltd - a one off grant for IT equipment.

Cash for Kids (GEM) - grants to distribute to families struggling financially due to Covid-19

AVIVA Community Fund - a one off grant to help with counselling costs for service users.

Leicestershire & Rutland Nursing Association - a one off grant to help support service users who are infirm or ill in the Leicestershire & Rutland area.

Significant Activities

Significant activities include the delivery of one to one and group work with adults, the delivery of one to one and group work with children, training for professionals, awareness raising and fundraising events. They contribute to the aims by directly supporting victim/survivors, by skilling up other professionals so they better support victim/survivors, helping the public to recognise and respond to domestic abuse issues and increasing funds to meet the needs of clients.

Volunteering is an important aspect of the organisation; all the Trustees are volunteers. They take overall lead on all matters of governance and provide the strategic lead. Volunteers also play a significant role in the delivery of services including counselling and Befriending, and they play a major role in running fundraising events.

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

As always, our greatest achievement in 2020/21 was the improved outcomes we achieved with survivors of domestic and sexual abuse across Leicester City, Leicestershire and Rutland. These outcomes included improved safety, health and wellbeing, social networks and self-confidence. This year we supported almost 3700 adults and 450 children.

This year this was achieved under the pressures and restrictions of Covid-19. During the year we expanded most of our services to manage capacity issues and developed a volunteer run Befriending Service to help our clients cope with the emotional impact of lockdown.

During the year we also successfully completed the Trusted Charity Award (formerly PQASSO). The team had spent over six months working towards this Quality Mark and we are delighted the Covid restrictions didn't delay the award.

Financial review

The charity holds designated, restricted and unrestricted funds. The policy of the charity is to hold free reserves equivalent to two month's salary costs (approximately £142,000). The charity has total unrestricted funds carried forward of £249,515 which is an increase of £65,809 and means that the reserves policy has been met. This increase is down to the allocation of part of the fundraising staff costs into central overheads, placement student income, profit from the Project 360 contract and bank interest. The surplus of £79,536 is down largely to savings on budgeted staff costs and overheads as a result of the pandemic.

Plans for future periods

The coming year will be largely dominated by re-commissioning our major UAVA contracts. Tenders are due to be published in the Spring and are anticipated to bring major changes to the service model locally. Contracts will be awarded in the Autumn with a five-month implementation period.

In addition, we will continue to manage the Covid-19 crisis, adapting the way we deliver our services and managing the increase demand.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Living Without Abuse

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 2 December 2021 and signed on behalf of the board of trustees by:



Dr Sinclair
Trustee

Living Without Abuse

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Without Abuse

Year ended 31 March 2021

Opinion

We have audited the financial statements of Living Without Abuse (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity'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;
- 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity'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.

Living Without Abuse

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Without Abuse *(continued)*

Year ended 31 March 2021

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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.

Living Without Abuse

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Without Abuse *(continued)*

Year ended 31 March 2021

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report 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:

The audit was conducted in a manner that that was capable of detecting fraud irregularities. Systems were established and reviewed and testing of financial transactions has taken place. Nothing has come to light that was of concern.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
-

Living Without Abuse

Company Limited by Guarantee

Independent Auditor's Report to the Members of Living Without Abuse *(continued)*

Year ended 31 March 2021

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nigel Ricks BFP FCA (Senior Statutory Auditor)

For and on behalf of
Nigel Ricks & Company Ltd
Chartered Accountants & Statutory Auditor
Rose Villa
42 Glebe Street
Loughbrough
Leicestershire
England
LE11 1JR

2 December 2021

Living Without Abuse

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	1,006,300	73,255	1,079,555	957,825
Other trading activities	6	25,910	–	25,910	–
Investment income	7	446	–	446	277
Other income	8	4,383	–	4,383	–
Total income		<u>1,037,039</u>	<u>73,255</u>	<u>1,110,294</u>	<u>958,102</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	4,877	–	4,877	–
Expenditure on charitable activities	10,11	966,355	59,527	1,025,881	914,591
Total expenditure		<u>971,232</u>	<u>59,527</u>	<u>1,030,758</u>	<u>914,591</u>
Net income and net movement in funds		<u>65,807</u>	<u>13,728</u>	<u>79,536</u>	<u>43,511</u>
Reconciliation of funds					
Total funds brought forward		183,707	12,480	196,187	152,676
Total funds carried forward		<u>249,514</u>	<u>26,208</u>	<u>275,722</u>	<u>196,187</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 33 form part of these financial statements.

Living Without Abuse

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	16	607	1,805
Tangible fixed assets	17	<u>13,236</u>	<u>11,013</u>
		13,843	12,818
Current assets			
Debtors	18	115,573	135,213
Cash at bank and in hand		<u>246,877</u>	<u>92,922</u>
		362,450	228,135
Creditors: amounts falling due within one year	19	<u>100,570</u>	<u>44,766</u>
Net current assets		261,880	183,369
Total assets less current liabilities		<u>275,723</u>	<u>196,187</u>
Net assets		<u>275,723</u>	<u>196,187</u>
Funds of the charity			
Restricted funds		26,208	12,481
Unrestricted funds		<u>249,514</u>	<u>183,706</u>
Total charity funds	22	<u>275,722</u>	<u>196,187</u>

These financial statements were approved by the board of trustees and authorised for issue on 2 December 2021, and are signed on behalf of the board by:



Dr Sinclair
Trustee

The notes on pages 16 to 33 form part of these financial statements.

Living Without Abuse

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	79,536	43,511
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,663	5,633
Amortisation of intangible assets	1,198	591
Other interest receivable and similar income	(446)	(277)
Accrued income	(201)	–
<i>Changes in:</i>		
Trade and other debtors	24,149	16,112
Trade and other creditors	51,497	(31,886)
Cash generated from operations	163,396	33,684
Interest received	446	277
Net cash from operating activities	<u>163,842</u>	<u>33,961</u>
Cash flows from investing activities		
Purchase of tangible assets	(9,887)	(4,461)
Net cash used in investing activities	<u>(9,887)</u>	<u>(4,461)</u>
Net Increase in cash and cash equivalents	153,955	29,500
Cash and cash equivalents at beginning of year	92,922	63,422
Cash and cash equivalents at end of year	<u>246,877</u>	<u>92,922</u>

The notes on pages 16 to 33 form part of these financial statements.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 42 Glebe Street, Loughborough, LE11 1JR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Significant judgements The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows: 1. Fixed Assets are depreciated over their expected useful life 2. Overhead are allocated to funds on a basis which reflects each funds use of the resources Key sources of estimation uncertainty Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: The main assumption made by the trustees is in relation to the amount of future grants and donations received that will enable the charity to fund its operations. The trustees endeavour to maintain a level of cash resources that will enable the charity to continue operating for approximately twelve months.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Computer Software - 33% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 33% straight line
Equipment	- 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

4. Limited by guarantee

Living Without Abuse is a charity registered in England / Wales . 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 1 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees report on page 3.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	17,156	–	17,156
Jean & Bill Richmond Foundation	–	500	500
Henry Smith 1	38,925	–	38,925
Henry Smith 2	11,717	–	11,717
Half Marathon	–	–	–
Grants			
Leics & Rutland County Nursing Association	–	1,000	1,000
Charnwood Outreach - CBC Strategic Partner Annual	18,565	–	18,565
Charnwood Outreach - CBC PCCP	20,000	–	20,000
Leicester City Council - Family Service	180,255	–	180,255
Leicester City Council - LLR	282,466	–	282,466
Lottery - Family Service	–	61,060	61,060
Children In Need	23,278	–	23,278
Postcode Neighbour Trust	360	–	360
Project 360 Profit	4,000	–	4,000
St James's Place Charitable Foundation	–	5,000	5,000
Project 360	193,552	–	193,552
Comic Relief Grant	16,205	–	16,205
Ministry of Justice - RSASS	199,821	–	199,821
Safelives Ltd	–	1,176	1,176
Cash for Kids (GEM)	–	1,225	1,225
AVIVA Community Fund	–	3,249	3,249
General Grants 2020	–	–	–
Natwest Circle Fund	–	45	45
	<u>1,006,300</u>	<u>73,255</u>	<u>1,079,555</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	12,378	–	12,378
Jean & Bill Richmond Foundation	–	–	–
Henry Smith 1	–	–	–
Henry Smith 2	–	–	–
Half Marathon	48,941	–	48,941

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Leics & Rutland County Nursing Association	–	–	–
Charnwood Outreach - CBC Strategic Partner Annual	27,166	–	27,166
Charnwood Outreach - CBC PCCP	–	–	–
Leicester City Council - Family Service	180,000	–	180,000
Leicester City Council - LLR	275,643	–	275,643
Lottery - Family Service	–	62,075	62,075
Children In Need	–	–	–
Postcode Neighbour Trust	–	–	–
Project 360 Profit	–	–	–
St James's Place Charitable Foundation	–	–	–
Project 360	227,885	–	227,885
Comic Relief Grant	–	–	–
Ministry of Justice - RSASS	90,619	–	90,619
Safelives Ltd	–	–	–
Cash for Kids (GEM)	–	–	–
AVIVA Community Fund	–	–	–
General Grants 2020	33,118	–	33,118
Natwest Circle Fund	–	–	–
	<u>895,750</u>	<u>62,075</u>	<u>957,825</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	<u>25,910</u>	<u>25,910</u>	<u>–</u>	<u>–</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>446</u>	<u>446</u>	<u>277</u>	<u>277</u>

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Other Income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Gift Aid	396	396	—	—
Placement Student Income	657	657	—	—
Other exceptional income	3,330	3,330	—	—
	<u>4,383</u>	<u>4,383</u>	<u>—</u>	<u>—</u>

9. Costs of other trading activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Costs of other trading activities - Staging events	4,877	4,877	—	—

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General Fund	3,332	—	3,332
Henry Smith 1	37,605	—	37,605
Charnwood Outreach	38,564	—	38,564
LLR	282,466	—	282,466
Fundraising Main Events	1,012	—	1,012
Family Service	180,254	—	180,254
Lottery Family Service	—	53,261	53,261
Project 360	186,829	—	186,830
Ministry of Justice RSASS	188,783	—	188,783
Children In Need	10,620	—	10,620
Postcode Neighbour Trust	361	—	361
Comic Relief (WAFE)	16,205	—	16,205
Henry Smith 2	11,208	—	11,208
Service Users- MMBSCF	—	120	120
Sanctuary Scheme	—	1,167	1,167
Youth Project	—	336	336
Lloyds	—	1,198	1,198
St James's Place	—	1,672	1,672
Jean & Bill Richmond	—	446	446
Cash for Kids (GEM)	—	1,225	1,225
Safe Lives	—	57	57
Natwest Circle Fund	—	45	45
Community Foundation Grant Leics & Rutland	9,116	—	9,114
	<u>966,355</u>	<u>59,527</u>	<u>1,025,881</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
General Fund	37,911	—	37,911
Henry Smith 1	—	—	—
Charnwood Outreach	23,116	—	23,116
LLR	304,710	—	304,710
Fundraising Main Events	—	—	—
Family Service	192,606	—	192,606
Lottery Family Service	—	51,523	51,523
Project 360	236,439	—	236,439
Ministry of Justice RSASS	55,913	—	55,913
Children In Need	—	—	—
Postcode Neighbour Trust	—	—	—
Comic Relief (WAFE)	—	—	—
Henry Smith 2	—	—	—
Service Users- MMBSCF	—	—	—
Sanctuary Scheme	11,207	1,166	12,373
Youth Project	—	—	—
Lloyds	—	—	—
St James's Place	—	—	—

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

Jean & Bill Richmond	–	–	–
Cash for Kids (GEM)	–	–	–
Safe Lives	–	–	–
Natwest Circle Fund	–	–	–
Community Foundation Grant Leics & Rutland	–	–	–
	<u>861,902</u>	<u>52,689</u>	<u>914,591</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Total funds 2021 £	Total fund 2020 £
General Fund	3,332	–	3,332	37,911
Henry Smith 1	37,605	–	37,605	–
Charnwood Outreach	–	38,564	38,564	23,116
LLR	–	282,466	282,466	304,710
Fundraising Main Events	1,012	–	1,012	–
Family Service	–	180,254	180,254	192,606
Lottery Family Service	–	53,261	53,261	51,523
Project 360	–	186,830	186,830	236,439
Ministry of Justice RSASS	–	188,783	188,783	55,913
Children In Need	–	10,620	10,620	–
Postcode Neighbour Trust	–	361	361	–
Comic Relief (WAFE)	–	16,205	16,205	–
Henry Smith 2	11,208	–	11,208	–
Service Users- MMBSCF	–	120	120	–
Sanctuary Scheme	–	1,167	1,167	12,373
Youth Project	336	–	336	–
Lloyds	–	1,198	1,198	–
St James's Place	–	1,672	1,672	–
Jean & Bill Richmond	446	–	446	–
Cash for Kids (GEM)	–	1,225	1,225	–
Safe Lives	–	57	57	–
Natwest Circle Fund	–	45	45	–
Community Foundation Grant Leics & Rutland	–	9,114	9,114	–
	<u>53,939</u>	<u>971,942</u>	<u>1,025,881</u>	<u>914,591</u>

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

12. Analysis of support costs

	Henry Smith 1	Charnwood	LLR	Family Service	Lottery FS	P360	MOJ
	£	£	£	£	£	£	£
Staff costs	3,742	3,573	26,499	17,304	5,870	18,607	19,210
Premises	602	575	4,263	2,784	944	2,993	3,090
Communications and IT	372	356	2,638	1,723	584	1,853	1,913
General office	399	382	2,830	1,848	627	1,987	2,052
Human resources	5	5	39	26	9	28	29
Finance costs	29	29	212	138	47	149	153
Support costs - Audit Fees	256	245	1,815	1,185	402	1,274	1,316
Support costs - Depreciation	141	134	992	648	220	697	719
	<u>5,546</u>	<u>5,299</u>	<u>39,288</u>	<u>25,656</u>	<u>8,703</u>	<u>27,588</u>	<u>28,482</u>

	Children in need	Postcode Neighbour	Trust Comic Relief	Henry Smith 2	Total 2021	Total 2020
	£	£	£	£	£	£
Staff costs	2,238	35	1,558	1,126	99,762	81,888
Premises	360	6	251	181	16,049	16,214
Communications and IT	223	3	155	112	9,932	–
General office	239	4	166	120	10,654	20,482
Human resources	3	–	2	2	148	2,242
Finance costs	18	–	12	9	796	–
Support costs - Audit Fees	153	2	107	77	6,832	3,318
Support costs - Depreciation	84	1	58	42	3,736	–
	<u>3,318</u>	<u>51</u>	<u>2,309</u>	<u>1,669</u>	<u>147,909</u>	<u>124,144</u>

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

12. Analysis of support costs *(continued)*

Support costs including fundraising staff costs are apportioned across the funds on a total income basis.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Amortisation of intangible assets	1,198	591
Depreciation of tangible fixed assets	<u>7,663</u>	<u>3,966</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	840,432	731,444
Employer contributions to pension plans	<u>17,677</u>	<u>15,164</u>
	<u>858,109</u>	<u>746,608</u>

The average head count of employees during the year was 33 (2020: 30). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff - Grant Funding	29	27
Number of staff - Fundraising	1	—
Number of staff - Management and Administration	<u>3</u>	<u>3</u>
	<u>33</u>	<u>30</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £53,845 (2020:£53,836).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

16. Intangible assets

	Computer Software £
Cost	
At 1 April 2020 and 31 March 2021	<u>3,594</u>
Amortisation	
At 1 April 2020	1,789
Charge for the year	1,198
At 31 March 2021	<u>2,987</u>
Carrying amount	
At 31 March 2021	<u>607</u>
At 31 March 2020	<u>1,805</u>

17. Tangible fixed assets

	Fixtures and fittings £	Computer Equipment £	Total £
Cost			
At 1 April 2020	8,873	8,990	17,863
Additions	–	9,887	9,887
At 31 March 2021	<u>8,873</u>	<u>18,877</u>	<u>27,750</u>
Depreciation			
At 1 April 2020	3,513	3,338	6,851
Charge for the year	2,958	4,705	7,663
At 31 March 2021	<u>6,471</u>	<u>8,043</u>	<u>14,514</u>
Carrying amount			
At 31 March 2021	<u>2,402</u>	<u>10,834</u>	<u>13,236</u>
At 31 March 2020	<u>5,360</u>	<u>5,652</u>	<u>11,012</u>

18. Debtors

	2021 £	2020 £
Trade debtors	–	27,320
Prepayments and accrued income	115,573	107,893
	<u>115,573</u>	<u>135,213</u>

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	8,866	28,483
Accruals and deferred income	77,114	16,283
Social security and other taxes	14,590	—
	<u>100,570</u>	<u>44,766</u>

20. Deferred income

	2021	2020
	£	£
Amount deferred in year	<u>68,305</u>	<u>11,781</u>

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £17,677 (2020: £15,164).

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

22. Analysis of charitable funds

Unrestricted funds	At 01 April	Income	Expenditure	At 31 March
	2020			2021
	£	£	£	£
General funds	161,518	55,894	13,219	204,193
LLR	–	282,466	282,466	–
CWOR	–	38,565	38,565	–
P360	–	193,552	186,829	6,723
MOJ RSASS	13,070	199,821	188,783	24,109
Henry Smith 1	–	38,925	37,603	1,322
Henry Smith 2	–	11,717	11,207	510
Children in Need	–	23,278	10,620	12,658
Outreach	9,118	–	9,118	–
Comic Relief	–	16,205	16,205	–
Postcode Neighbour Trust	–	360	360	–
Family Service	–	180,255	180,255	–
	<u>183,706</u>	<u>1,041,038</u>	<u>975,230</u>	<u>249,515</u>
Restricted				
Lottery Family Service	–	61,060	53,262	7,798
Youth Project	336	–	336	–
Sanctuary	5,275	–	1,167	4,108
Phoenix	567	–	–	567
St James Place	2,420	5,000	1,672	5,748
Pet Project	103	–	–	103
Melton Mowbray	120	–	120	–
Mr Unna & Dr Unna Rutland	500	–	–	500
Lloyds Grant	1,805	–	1,198	607
Loughborough Rotary Club	1,355	–	–	1,355
Jean and Bill Foundation	–	500	446	54
Safe Lives	–	1,176	57	1,120
Cash for Kids	–	1,225	1,225	–
Aviva	–	3,249	–	3,249
Leics & Rutland Nursing	–	1,000	–	1,000
Natwest Circle Fund	–	45	45	–
	<u>12,481</u>	<u>73,255</u>	<u>59,528</u>	<u>26,209</u>
Total	<u>196,186</u>	<u>1,110,294</u>	<u>1,030,758</u>	<u>275,723</u>

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Intangible assets	–	607	607
Tangible fixed assets	10,568	2,670	13,238
Current assets	338,412	24,035	362,447
Creditors less than 1 year	(99,465)	(1,104)	(100,569)
Net assets	249,515	26,208	275,723

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Intangible assets	–	1,805	1,805
Tangible fixed assets	9,678	4,161	13,839
Current assets	218,795	6,514	225,309
Creditors less than 1 year	(44,766)	–	(44,766)
Net assets	183,707	12,480	196,187

24. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2021 £	2020 £
Financial assets measured at fair value through income and expenditure		
Financial assets measured at fair value through income and expenditure	102,632	98,123
Financial liabilities measured at fair value through income and expenditure		
Financial liabilities measured at fair value through income and expenditure - Trade Creditors	23,456	28,482
Financial liabilities measured at fair value through income and expenditure - Accruals	8,809	4,502
	32,265	32,984

25. Analysis of changes in net debt

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	92,922	153,955	246,877

Living Without Abuse

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

26. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than 1 year	21,923	13,656
Later than 1 year and not later than 5 years	<u>14,944</u>	<u>9,323</u>
	<u>36,867</u>	<u>22,979</u>

Other Financial commitments less than 1 year include; phone system, photocopier leases and the rental agreement for two offices

Greater than one year includes the remaining lease as per the contract and a photocopier lease.