

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
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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 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.

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.

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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.

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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

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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 31 March 2022 £
	At 01 April 2021 £	Income £	Expenditure £	
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>