

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
Loughborough
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 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 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.

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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.

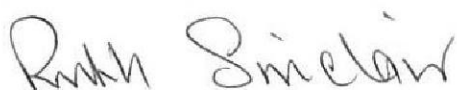
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies 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	—	13,801
	<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 2022 £	Income £	Expenditure £	At 31 March 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.