

Charity registration number 1121923

Company registration number 05908380 (England and Wales)

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

LIVING WITHOUT ABUSE

LEGAL AND ADMINISTRATIVE INFORMATION

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

LIVING WITHOUT ABUSE

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LIVING WITHOUT ABUSE

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

Structure, governance and management

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

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

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

The principal address is:

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

The address of its registered office is:

Newstead House
Pelham Road
Nottingham
NG5 1AP

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

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

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

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

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

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

The organisational structure is as follows:

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

LIVING WITHOUT ABUSE

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

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

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

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

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

Objectives and activities

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

The objects are:

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

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

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

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

LIVING WITHOUT ABUSE

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

Designated Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LIVING WITHOUT ABUSE

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

Restricted Funds

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

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

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

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

Significant Activities

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

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

Achievements and performance

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

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

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

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

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

Financial review

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

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

LIVING WITHOUT ABUSE

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

Plans for future periods

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

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

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

Auditor

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

On behalf of the board of Trustees:

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



Dr R M Sinclair
Trustee

Date: 30/09/2024

LIVING WITHOUT ABUSE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees (who are also directors of Living Without Abuse for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

LIVING WITHOUT ABUSE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF LIVING WITHOUT ABUSE

Opinion

We have audited the financial statements of Living Without Abuse (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

LIVING WITHOUT ABUSE

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

LIVING WITHOUT ABUSE

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

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

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

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

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

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

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

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

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

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

LIVING WITHOUT ABUSE

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

30 September 2024
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Chartered Accountants
Statutory Auditor

Newstead House
Pelham Road
Nottingham
NG5 1AP

LIVING WITHOUT ABUSE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

LIVING WITHOUT ABUSE

BALANCE SHEET

AS AT 31 MARCH 2024

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

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

Ruth Sinclair

Dr R M Sinclair
Trustee

Company registration number 05908380 (England and Wales)

LIVING WITHOUT ABUSE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

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

1.6 Research and development expenditure

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

1.7 Intangible fixed assets other than goodwill

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

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

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

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

1.8 Tangible fixed assets

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

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

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

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

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.9 Impairment of fixed assets

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

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

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

1.10 Cash and cash equivalents

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

1.11 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.12 Employee benefits

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

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

1.13 Retirement benefits

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

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

1.14 Leases

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

2 Critical accounting estimates and judgements

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

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

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

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

3 Income from donations and legacies

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

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

(Continued)

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

4 Income from other trading activities

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

5 Income from investments

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

LIVING WITHOUT ABUSE

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

6 Other income

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

7 Expenditure on raising funds

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

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

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

9 Support costs allocated to activities

| | 2024 £ | 2023 £ |
|--------------------------|---------------|---------------|
| Governance costs | <u>14,430</u> | <u>16,222</u> |
| Analysed between: | | |
| Accounts fee | 2,130 | 1,854 |
| Audit fee | <u>12,300</u> | <u>14,368</u> |
| | <u>14,430</u> | <u>16,222</u> |

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

11 Trustees

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

12 Employees

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

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

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

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

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

13 Taxation

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

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Intangible fixed assets

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

15 Tangible fixed assets

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

LIVING WITHOUT ABUSE

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

16 Debtors

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

17 Creditors: amounts falling due within one year

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

18 Government grants

Deferred income is included in the financial statements as follows:

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

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

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

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

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

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

(Continued)

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

20 Unrestricted funds

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

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

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Analysis of net assets between funds

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

22 Operating lease commitments

Lessee

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

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

23 Related party transactions

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

LIVING WITHOUT ABUSE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

25 Analysis of changes in net funds

The charity had no material debt during the year.