

Latin American Women's Aid Refuge
(Company Limited by Guarantee)

Report and Accounts

for the year ended

31 March 2022

Registered Charity Number: 299975

(Charity Registered in England & Wales)

Registered Company Number: 02261724

(Company Registered in England & Wales)

Reference and Administrative Details

Trustees	Susana Klien	Chair
	Claudia Pari	
	Nandita Rao	
	Camila Khan	
	Carvalho	

Chief Executive Director	Yenny Tovar
---------------------------------	-------------

Registered Office Registered	The Print House 18 Ashwin Street, London E8 3DL
-------------------------------------	---

Company Number Registered	2261724
CharityNumber	299975

Auditor	Knox Cropper LLP 65 Leadenhall Street London EC3A2AD
----------------	---

Latin American Women's Aid Refuge

Trustees who are also directors of the charitable company for the purposes of the Companies Act 2006 present their combined director's report and Report of the Trustees, as required by company law, together with the financial statements of the Latin American Women's Aid Refuge for the year ended 31st March 2022. The trustees have adopted the provisions of 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 (FRS102) (effective 1st January 2015).

Objectives

"Latin American Women's Aid Refuge (LAWA) support Latin American and other Black Minority Ethnic (BME) women and their children experiencing gender violence to start a new life and play a fuller role in the community through tailored advice, advocacy, outreach and refuge services. We promote women's independence and autonomy, as well as a non-violent environment for women and their children".

Organisation

The trustees who meet quarterly and take all major decisions regarding the strategic policy of the charity manage the charity.

Public benefit

The trustees have received training to ensure that the work follows to the Charity Commission's guidance on "Charities and Public Benefit. Under Section 4 of the Charities Act 2011, the trustees considered the restrictions to benefit a section of the public, based on ethnic/national origin, and gender, to strictly fall within our charitable objects. No other restrictions apply and Trustees do not receive any remuneration for their services. Expenses reimbursed to Trustees on this financial year were nil.

Aims, principal activities and review

LAWA is a dedicated BME led specialist women's organization, that has 34 years expert experience in supporting Latin American and other BME Spanish and Portuguese speaking (LASP) BME women and children who are experiencing gender violence (GV) to break free from abuse and improve their lives. It is our main goal to enable our beneficiaries' social, economic and personal empowerment, promoting women's independence and autonomy, as well as non-violent environment for women and their children to thrive.

Latin American Women's Aid Refuge

LAWA was set up for women and their children who, through physical, emotional and/or sexual abuse, have lost the safety of their homes. However apart from providing emergency accommodation, we also encourage our clients to start a new life and facilitate their integration into the wider UK society through tailored advice services, advocacy, and culturally sensitive counselling.

Since 1987 LAWA has been running the only women's refuges led by and for Latin American women and children in the UK and Europe and an advice centre with various comprehensive services offering effective support in addressing harmful practices such as domestic violence (DV), sexual abuse and trafficking. We have recently opened a second refuge (see below).

All services are facilitated in our client's own language, in women-only safe spaces. They are conceived in the framework of a rights-based strategy and through a holistic and multi-agency response refers to other vital statutory and voluntary support agencies, hence resulting in lasting impact.

Through our intersectional approach LAWA offers a locally and nationally unique life-saving and life-changing service to the substantial UK Latin American community in their native languages. Through publicity and seminars we raise awareness about the Latin American community in the UK and on how violence against women affects our community in particular. Since 2007, we have also opened our services to women from other BME backgrounds, in particular from Islington.

Statement of activities

As a registered charity, the public benefits of our work are directly related to our aims, which seek to improve the lives of women and children from the communities we work with by reducing the impact of domestic violence upon them. Our advice, advocacy and preventative work provides direct benefit to both the recipients of our services and the general public by contributing positively to a better society. We seek to provide women and children escaping domestic violence with a place of safety and in so doing, we positively contribute to the reduction of homelessness. Our services are free and open to the sector of the public who we exist to help. We plan to introduce an annual audit of our charitable activities as well as consider how to promote public benefit on an ongoing basis.

Latin American Women's Aid Refuge

The trustees confirm that they have referred to the Charity Commission's general guidance on Public Benefit when reviewing and shaping the charity's aims and objectives for the year and when planning future activities. The charity works to ensure that its projects are inclusive, accessible and responsive to the needs of its beneficiaries.

We operate to capacity and our services are always oversubscribed, delivering quality, nationally unique and internationally recognised service, always achieving high performance results in our external reviews. We are also active members of both Women's Aid and Imkaan and have affiliations with many vital networks working towards achieving equality for Latin American women and their children.

LAWA's services – Overview of current delivery, gaps and emerging needs

We have developed our services to ensure that they are sustainable and cost effective. Our aim is to remain creative and take every learning opportunity in order to improve and strengthen our service and secure their future. We have gone through a strategic development journey to locate our services and monitor our work within a rights based framework. Many of the achievements of the last year were based aims derived from this framework. Our two main operational objectives remain as follows:

- I. Provide holistic and appropriate services in order to prevent and combat Violence against women and girls -Gender Based Violence against Latin American and other BME women and children in the UK
- II. Provide holistic and appropriate services in order to support the social, economic and personal empowerment of Latin American and BME women and children in the UK

Within this framework, we currently offer the following services:

- Latin American Women's Refuges (three refuges), which comprises:
Tailorsupport - Advice & Advocacy support & Counselling
Children and Young People Support project- Including counselling
Housing management
Floating support
- Advice & Information Centre which comprises:

Advice Centre & Floating support
Outreach Support Project LGBT specialist
Counselling program
Volunteer program
Housing WAHA project Empowerment program Elderly program
(Growing together)

Our volunteer programme offers relevant work experience, regular supervision, training and development opportunities.

Our volunteers bring enormous skills to the organization and represents an important area of further development. Volunteers normally collaborate one day per week for an average period of 6-12 months.

Impact

LAWA has a centralized data based that records the number of direct beneficiaries supported (Approx. 1,500 per year) as well as number of interventions and support outcomes.

Rather than only offering crisis intervention and sign posting support, we ensure that we provide meaningful, personalised, empowering support throughout a survivors journey, e.g. by accompanying beneficiaries to key meetings and appointments (such as housing appointments, court cases, etc.) and advocating on their behalf, while also up skilling them (e.g. through language courses and making them aware of their rights and entitlements) and building their confidence so that they can gradually tackle these independently. We have learnt that meticulous planning, on-going beneficiary consultation and involvement forming trustful non-judgmental relationships must always be part of our project delivery. Hence our services are informed by the needs of our beneficiaries, making them more effective.

The high proven impact of our work can be summarized with the following data from our last user consultation:

- 95% of LAWA's residents reported that they improved their overall wellbeing because of our support,
- 80% did not return to abusive partners, saving lives and costs related to re-victimization,
- 65% were employed upon exiting our refuge significantly increasing their independence,
- 85% of our advice users over the past year stated that they wouldn't have been able to exit their violent relationships had it not been for LAWA's support,
- 65% reported that they had not felt confident to approach mainstream services prior to accessing LAWA support.

Research has consistently shown that refuge/housing is a key resource enabling women to end violence from partners and ex-partners (sources: DAHA, Facts on Domestic violence 2017). Through our holistic Refuge provision and timely planned move-on support, we successfully resolve homelessness issues that many of our beneficiaries face when trying to move on. DV, poor accommodation and incoherent housing policies are key drivers of homelessness among BME women. Our approach to tackling these key drivers has proven critical to improving living standards, addressing poverty and inequality amongst BME women and their communities.

We furthermore apply an effective multi-agency approach and work in strong partnership with a number of agencies across and outside London and over the past two years LAWA has worked with 69 statutory and 53 voluntary organisations, the majority of which had no previous knowledge of how to work with LASP BME women and recognised the value of our interventions.

Added Value and Key Achievements

The importance of services like LAWA to our communities cannot be emphasized enough. Despite an extremely challenging context, in this period LAWA achieved important milestones crucial to the long-term sustainability of the charity:

- We have been able to secure being part of the commissioning framework of GLA as service providers of refuge accommodation in London.
- With the support of our funders and other private donors LAWA have been able to keep running more resources up a third refuge, which is now operational. This has meant we can support more women and children in need of accommodation.
- Ongoing funding from BLF, Henry Smith, BBC Children in Need, Islington council, has helped us to continue sustaining and diversifying a variety of services
- We have joined a consortium of BME women's organisations, strengthening our relationships within the sector. This has proved successful in:
 - Providing critical support to establish the Women against Homelessness and Abuse (WAHA) project, in partnership with London Black Women's Project, Asha, Ashiana (supported by Trust for London)
 - Enabling the setup of a new North-South partnership alongside London Black Women's Project and the Angelou Centre to provide casework support to BME women and girls subjected to sexual harassment across the North and South of England (supported by the Justice and Equality (ROSA) fund).

We have widened our income base through securing new funding from trusts and foundations (e.g. Lloyds Bank Foundation, City Bridge Trust) and through the launch of a private giving scheme called the 'Empowering Fund', to grow our community of donors.

Over the last two years LAWA's advice project alone has maintain the work with 85 statutory and 53 voluntary organisations, the majority of which had no previous knowledge on how to work with women from our community.

Including:

- the 'chavitas' programme with young women in schools
- our 'change-makers' programme, an intersectional, intergenerational feminist space for Latin Americans and BME women to learn and grow together

Financial Review

Total income decreased 28% from £1,687,721k in 2021 to £1,318,902k in 2022. The decreased is due primarily to the COVID crisis as we got extra funding to face the emergency. Of this income £743,727 as restricted (2021: £1,055,921) and the remaining £575,175 (2021: £631,800) was unrestricted. Total expenditure during the year amounted to £1,072,110 compared to £1,066,949 in 2021.

The board has established remuneration parameters of the staff based on market rates. Including key management staff.

A summary of the financial activities for the year is given on page 15 of the financial statements.

Plans for the Future

We will continue to focus on building long-term sustainability. Ending VAWG organisations face a very harsh environment in the UK: public sector cuts and shrinking space for grant / charitable funding continue.

Even though the global pandemic (COVID19) seems to be changing for the better we are still carrying the consequences of it an our level of expenditure have increase. Our strategic choice continues to be to focus our organizational r resources in building up our refuge provision, and reserves, re organizing all projects around the needs and services that could add value to our refuge provision.

Structure, Governance and Management Governing Document

The Latin American Women's Aid Refuge (LAWA) ('the charity') is a charitable company limited by guarantee ('the company'), incorporated on 25 May 1988, and a registered charity incorporated on 13th September 1988. The company

Latin American Women's Aid Refuge

Trustees' Report for the year ended 31 March 2020 was established under a Memorandum of Association, amended on 14th March 2020

March 1997, which established the objects and powers of the company and is governed under its Articles of Association. The directors of the company are also charity trustees for purposes of charity law and are known as the Board of Trustees.

Induction and Training of new Trustees

Prior to the appointment of new trustees, potential candidates are informally interviewed by the Chair and Senior Management Team (SMT) and if considered appropriate they are invited to attend a meeting of the trustees as observers. If the existing trustees and SMT consider a candidate to be suitable an invitation to act as a trustee would be made.

Risk management and reserves policy

Since COVID-19 Pandemic, the trustees decided to update the risk assessment in terms of organizational risk, financial, governance, management, operations, external influences, and health & safety. Another risk alongside is the Brexit process that have brought a lot of uncertainty for which the trustees continue to contemplate extra measures to diversify funding and work towards financial sustainability.

In view of this risk, the trustees are aiming to build up the reserves, through the raising of unrestricted funds, to a level that would provide some security to cover periods when there is a shortfall in the receipt of charitable grants. In addition, taking into account the opening of a new refuge, also not commissioned by any local authority, the new organisational challenges, the trustees have decided to build even more the level of reserves. Also, the board decided to allocate designated funds towards Brexit and Sustainability fund.

The amount held on reserves at 31 March 2022 was £1,529,667 of which restricted reserves was nil and unrestricted reserves amounted to £1,529,667. Due to the current national situation of cuts in public funding, the board believed to be reasonable to have a year or more running costs, which is estimated to be around £1,072,110

Statement of Trustees Responsibilities

The trustees (who are also directors of Latin American Women's Aid Refuge 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), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

the charitable company for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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.

This report, which has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, relating to small companies.

Approved by order of the Board of Trustees on 8th November, 2022 and signed on its behalf by:



Susana Klien- Chair of Trustees

Report of the Independent Auditors

Opinion

We have audited the financial statements of Latin American Women's Aid (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

Report of the Independent Auditors

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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company 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 charitable company'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 a Report of the Independent Auditors 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 charitable company is required to comply with both company law and charity law as applicable in England and Wales and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.

Report of the Independent Auditors

- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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 auditors' 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.



Shoaib Arshad ACA, FCCA
for and on behalf of Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

Date: 14 December 2022

Latin American Women's Aid Refuge

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2022

		Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
	Note						
Income from:							
Donations and legacies	2	91,602	–	91,602	155,373	1,285	156,658
Charitable activities							
Emergency accommodation and support	3	458,573	362,970	821,543	476,427	696,658	1,173,085
Advice and Information	3	25,000	380,757	405,757	–	357,978	357,978
Total income		575,175	743,727	1,318,902	631,800	1,055,921	1,687,721
Expenditure on:							
Raising funds	4	–	–	–	–	–	–
Charitable activities							
Emergency accommodation and support	4	98,425	362,970	461,395	2,215	696,658	698,873
Advice and Information	4	184,963	425,752	610,715	7,157	360,919	368,076
Total expenditure		283,388	788,722	1,072,110	9,372	1,057,577	1,066,949
Net income / (expenditure) for the year		291,787	(44,995)	246,792	622,428	(1,656)	620,772
Transfers between funds		–	–	–	(569)	569	–
Net movement in funds		291,787	(44,995)	246,792	621,859	(1,087)	620,772
Reconciliation of funds:							
Total funds brought forward		1,237,880	44,995	1,282,875	616,021	46,082	662,103
Total funds carried forward		1,529,667	–	1,529,667	1,237,880	44,995	1,282,875

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

Latin American Women's Aid Refuge
Balance sheet

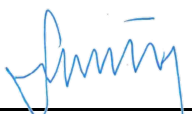
Company no. 02261724

As at 31 March 2022

	Note	£	2022 £	£	2021 £
Fixed assets:					
Tangible assets	9		48,593		8,305
			48,593		8,305
Current assets:					
Debtors	10	71,760		44,522	
Cash at bank and in hand		1,466,286		1,300,215	
		1,538,046		1,344,737	
Liabilities:					
Creditors: amounts falling due within one year	11	54,972		68,167	
Net current assets / (liabilities)			1,483,074		1,276,570
Total assets less current liabilities			1,531,667		1,284,875
Creditors: amounts falling due after one year	13		2,000		2,000
Total net assets / (liabilities)			1,529,667		1,282,875
The funds of the charity:	15				
Restricted income funds			–		44,995
Unrestricted income funds:					
Designated funds		331,857		331,857	
Fair value reserve		–		–	
Revaluation reserve		–		–	
General funds		1,197,810		906,023	
Pension reserve		–		–	
Total unrestricted funds			1,529,667		1,237,880
Total charity funds			1,529,667		1,282,875

Approved by the trustees on 8 November 2022

and signed on their behalf by


 Name: Susana Klien
 Trustee

Latin American Women's Aid Refuge
Statement of cash flows

For the year ended 31 March 2022

	Note	2022 £	£	2021 £	£
Cash flows from operating activities	16				
Net cash provided by / (used in) operating activities		208,741		678,595	
Cash flows from investing activities:					
Purchase of fixed assets		(42,670)		(264)	
Net cash provided by / (used in) investing activities		(42,670)		(264)	
Change in cash and cash equivalents in the year		166,071		678,331	
Cash and cash equivalents at the beginning of the year		1,300,215		621,884	
Cash and cash equivalents at the end of the year	17	1,466,286		1,300,215	

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Latin American Women's Aid Refuge
Notes to the financial statements

For the year ended 31 March 2022

1 Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Redundancy costs are charged to the Statement of Financial Activities in the period in which they arise.

h) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate of the amount attributable to each activity.

- | | |
|--------------------------------------|-----|
| • Emergency accomodation and support | 18% |
| • Advice and information centre | 82% |

i) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- | | |
|---------------------------|---------|
| • Furniture and Equipment | 3 years |
|---------------------------|---------|

k) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Latin American Women's Aid Refuge
Notes to the financial statements

For the year ended 31 March 2022

2 Income from donations and legacies

	Unrestricted £	Restricted £	2022 total Total £	2021 Total £
Donations	91,602	–	91,602	103,221
Coronavirus Job Retention Scheme grants	–	–	–	53,437
	–	–	–	
	91,602	–	91,602	156,658

3 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Emergency accomodation and support	458,573	362,970	821,543	1,173,085
Sub-total for Emergency accomodation and support	458,573	362,970	821,543	1,173,085
Advice and Information	25,000	380,757	405,757	357,978
Sub-total for Advice and Information	25,000	380,757	405,757	357,978
Total income from charitable activities	483,573	743,727	1,227,300	1,531,063

Income from emergency accomodation and support includes rent receivable from refuge after deducting Voids.

Latin American Women's Aid Refuge
Notes to the financial statements

For the year ended 31 March 2022

4 Analysis of expenditure

	Cost of raising funds £	Charitable activities Emergency accomodation & Support £	Advice and Information £	Governance costs £	Support costs £	2022 Total £	2021 Total £
Accountancy and other fees	-	1,206	2,508	-	5,518	9,232	8,972
Audit fee	-	-	-	5,951	-	5,951	5883
Bad debt provision	-	(5,734)	-	-	-	(5,734)	27,433
Client support and workshops	-	21,179	5,983	-	-	27,162	47,711
Depreciation	-	2,382	-	-	-	2,382	1,293
Events and direct costs	-	294	116	-	-	410	-
Fundraising charges & expenses	-	152	1,757	-	-	1,909	1,665
General office expenses	-	5,467	2,384	-	8,490	16,340	9,263
Grants/Partnership payments	-	158,615	4,000	-	-	162,615	241,199
Other staff cost	-	19,114	27,359	-	13,559	60,032	22,069
Premises costs	-	66,034	372	-	39,812	106,218	98,523
Printing, postage and stationery	-	2,511	6,264	-	2,308	11,083	3,600
Rates and utilities	-	10,518	1,895	-	3,385	15,798	15,768
Repairs and maintenance	-	20,810	2,151	-	2,885	25,846	32,870
Staff costs (Note 5)	-	112,284	363,747	-	129,691	605,722	525,670
Telephone, IT support and internet	-	4,569	14,803	-	5,267	24,639	23,673
Volunteer expenses	-	898	1,309	-	-	2,207	661
Website development and database	-	8	259	-	31	298	696
	-	420,307	434,908	5,951	210,945	1,072,110	1,066,949
Support costs	-	38,113	172,832	-	(210,945)	-	-
Governance costs	-	2,976	2,976	(5,951)	-	-	-
Total expenditure 2022	-	461,395	610,715	-	-	1,072,110	1,066,949
Total expenditure 2021	-	698,873	368,076	-	-	1,066,949	

Grant/Partnership payments are being made to members of the consortium for which LAWA is the lead co-ordinator and is holding funds on behalf of all the members.

Latin American Women's Aid Refuge
Notes to the financial statements

For the year ended 31 March 2022

4 Analysis of expenditure (continued)

	Cost of raising funds £	Charitable activities Emergency accommodation & Support £	Advice and Information £	Governance costs £	Support costs £	2021 Total £
Accountancy and other fees	-	4,643	2,454	-	1,875	8,972
Audit fee	-	-	-	5,883	-	5,883
Bad debt provision	-	27,433	-	-	-	27,433
Client support and workshops	-	32,798	14,475	-	438	47,711
Depreciation	-	1,293	-	-	-	1,293
Events and direct costs	-	-	-	-	-	-
Fundraising charges & expenses	-	400	1,265	-	-	1,665
General office expenses	-	7,764	-	-	1,499	9,263
Grants/Partnership payments	-	237,199	4,000	-	-	241,199
Other staff cost	-	12,268	3,339	-	6,462	22,069
Premises rent	-	48,205	11,419	-	38,899	98,523
Printing, postage and stationery	-	1,409	2,191	-	-	3,600
Rates and utilities	-	6,453	3,717	-	5,598	15,768
Repairs and maintenance	-	25,559	-	-	7,311	32,870
Staff costs (Note 5)	-	269,467	255,240	-	963	525,670
Telephone, IT support and internet	-	12,859	5,518	-	5,296	23,673
Volunteer expenses	-	234	427	-	-	661
Website development and database	-	195	-	-	501	696
	-	688,179	304,045	5,883	68,842	1,066,949
Support costs	-	10,694	58,148	-	(68,842)	-
Governance costs	-	-	5,883	(5,883)	-	-
Total expenditure 2021	-	698,873	368,076	-	-	1,066,949

Of the total expenditure, £2,422 was unrestricted (2021: £9,372) and £1,064,527 was restricted (2021: £1,057,577).

5

Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	554,708	485,320
Social security costs	43,320	34,321
Employer's contribution to defined contribution pension schemes	7,693	6,029
	605,722	525,670

One Employee earned more than £60,000 during the year (2021: nil).

The total employee benefits including pension contributions of the key management personnel were £254,507 (2021: £177,023) consisting of 6 (2021: 6) employees.

6 **Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022 No.	2021 No.
Charitable activities	25.0	24.0
	25.0	24.0

7 **Related party transactions**

There are no related party transactions to disclose for 2022 (2021: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

8 **Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

9 **Tangible fixed assets**

	Furniture & Equipment £	Total £
Cost or valuation		
At the start of the year	16,103	16,103
Additions in year	42,670	42,670
At the end of the year	58,773	58,773
Depreciation		
At the start of the year	7,798	7,798
Charge for the year	2,382	2,382
At the end of the year	10,180	10,180
Net book value		
At the end of the year	48,593	48,593
At the start of the year	8,305	8,305

All of the above assets are used for charitable purposes.

Latin American Women's Aid Refuge
Notes to the financial statements

For the year ended 31 March 2022

10 Debtors

	2022 £	2021 £
Rent arrears	25,882	26,378
Grant debtors and accrued income	44,640	16,906
Prepayments and other debtors	1,238	1,238
	71,760	44,522

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Taxation and social security	104	2,680
Rent prepaid and Other creditors	5,222	15,962
Accruals	13,130	18,425
Deferred income (note 12)	36,516	31,100
	54,972	68,167

12 Deferred income

Deferred income comprises of grants received for future period

	2022 £	2021 £
Balance at the beginning of the year	31,100	–
Amount released to income in the year	(31,100)	–
Amount deferred in the year	36,516	31,100
	36,516	31,100
Balance at the end of the year	36,516	31,100

13 Provision for liability and charges

	2022 £	2021 £
Provision for cyclical repairs and renewals Maintenance and repairs (dilapidations/removals)		
At 1 April	2,000	2,000
At 31 March	2,000	2,000

14 Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	48,593	–	–	48,593
Net current assets	1,151,217	331,857	–	1,483,074
Long term liabilities	(2,000)	–	–	(2,000)
Net assets at the end of the year	1,197,810	331,857	–	1,529,667

Latin American Women's Aid Refuge
Notes to the financial statements

For the year ended 31 March 2022

14 Analysis of net assets between funds (previous year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	8,305	–	–	8,305
Net current assets	899,718	331,857	44,995	1,276,570
Long term liabilities	(2,000)	–	–	(2,000)
Net assets at the end of the year	906,023	331,857	44,995	1,282,875

15 Movements in funds (current year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Emergency accomodation & support					
BBC Children in Need 6247	–	14,472	(14,472)	–	–
BBC Children in Need 1315	–	16,662	(16,662)	–	–
Henry Smith Foundation – COVID	–	38,200	(38,200)	–	–
MHCLG	–	222,761	(222,761)	–	–
MHCLG – Family Support worker	–	34,875	(34,875)	–	–
Imkaan	–	12,000	(12,000)	–	–
Wellbeing fund	–	24,000	(24,000)	–	–
Advice and Information					
London Borough of Islington –					
SAMIRA	–	22,769	(22,769)	–	–
Big Lottery Fund – Women Weaving					
Change	44,995	–	(44,995)	–	–
Trust For London	–	42,000	(42,000)	–	–
Guy's and ST Thomas Trust	–	75,000	(75,000)	–	–
City Bridge Trust	–	47,800	(47,800)	–	–
MOPAC – MoJ	–	104,840	(104,840)	–	–
Comic Relief (VAWG Support)	–	49,364	(49,364)	–	–
National Lottery Fund	–	17,635	(17,635)	–	–
Hackney Council	–	14,623	(14,623)	–	–
GLA – Casa Project	–	6,726	(6,726)	–	–
Total restricted funds	44,995	743,727	(788,722)	–	–
Unrestricted funds:					
Designated funds:					
Office premises	8,027	–	–	–	8,027
Consultancy	15,000	–	–	–	15,000
Repairs and Renewals	20,000	–	–	–	20,000
Internal decorations	2,000	–	–	–	2,000
NRPF	26,830	–	–	–	26,830
Brexit fund	10,000	–	–	–	10,000
Sustainability & development fund	200,000	–	–	–	200,000
Refuge support	50,000	–	–	–	50,000
Total designated funds	331,857	–	–	–	331,857
General funds	906,023	575,175	(283,388)	–	1,197,810
Total unrestricted funds	1,237,880	575,175	(283,388)	–	1,529,667
Total funds	1,282,875	1,318,902	(1,072,110)	–	1,529,667

Latin American Women's Aid Refuge
Notes to the financial statements

For the year ended 31 March 2022

15 Movements in funds (prior year 31 March 2021)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Emergency accomodation & support					
Henry Smith Foundation	-	60,000	(60,000)	-	-
BBC Children in Need 6247	-	16,523	(16,523)	-	-
BBC Children in Need 1315	-	17,689	(17,689)	-	-
Lloyds Bank Foundation	-	25,000	(25,000)	-	-
City of London	-	40,057	(40,057)	-	-
London Emergency Response Fund	-	4,970	(4,970)	-	-
Henry Smith Foundation – COVID	-	38,200	(38,200)	-	-
MHCLG	-	323,820	(323,820)	-	-
MHCLG – Family Support worker	-	34,875	(34,875)	-	-
ROSA – COVID	-	34,900	(34,900)	-	-
Imkaan	-	8,000	(8,000)	-	-
National Lottery Fund – COVID	-	92,624	(92,624)	-	-
Advice and Information					-
London Borough of Islington – SAMIRA	-	24,554	(24,554)		-
Big Lottery Fund – Women Weaving Change	41,230	168,275	(164,510)	-	44,995
Trust For London	4,852	42,000	(47,421)	569	-
City Bridge Trust	-	47,800	(47,800)	-	-
BBC Children in Need	-	41,945	(41,945)	-	-
Hackney Council	-	23,479	(23,479)	-	-
GLA – Casa Project	-	11,210	(11,210)	-	-
Total restricted funds	46,082	1,055,921	(1,057,577)	569	44,995
Unrestricted funds:					
Designated funds:					
Office premises	8,027	-	-	-	8,027
Consultancy	5,000	-	-	10,000	15,000
Repairs and Renewals	7,309	-	-	12,691	20,000
Internal decorations	2,000	-	-	-	2,000
NRPF	26,830	-	-	-	26,830
Brexit fund	10,000	-	-	-	10,000
Sustainability & development fund	100,000	-	-	100,000	200,000
Refuge support	47,207	-	-	2,793	50,000
Total designated funds	206,373	-	-	125,484	331,857
General funds	409,648	631,800	(9,372)	(126,053)	906,023
Total unrestricted funds	616,021	631,800	(9,372)	(569)	1,237,880
Total funds	662,103	1,687,721	(1,066,949)	-	1,282,875

Purposes of restricted funds

Henry Smith grant is towards salary of refuge staff

BBC Children in Need is a grant to cover salary of a Child Support worker and costs relating to Children's activities

London Borough of Islington funding is to provide Community Outreach Service

Latin American Women's Aid Refuge
Notes to the financial statements

For the year ended 31 March 2022

15 Movements in funds (continued)

The Big Lottery funding is to provide advice and advocacy for Latin American Women who are victims of domestic violence

City Bridge Trust is a grant to cover the salary of a Refuge Emergency Support Worker, Holistic and Floating Support and LBTQ workers

Wellbeing fund: directed at staff and volunteers to spend on individual and collective activities to improve wellbeing during COVID.

MoPAC MOJ: DV Coordination services, Counselling and Helpline

Comic Relief (VAWG support): Immigration support and Social media outreach campaigns

National Lottery Fund: VAWG Advice Centre Coordination and service delivery, community based services for Latin American migrant women, immigration support services for VAWG survivors, contribution towards communications and MEL

Purposes of designated funds

Office premises fund is designated to cover the costs of office premises

Consultancy fund has been set up to cover cost of HR and employment law advice

The furniture renewal and internal decorations funds provide resources to adequately maintain the furniture, NRPf are funds for assistance of residents who are under 'non recourse to public fund' category

Refuge Support Funds have been set aside for support of the refuge and resident from DCLG funding.

16 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2022	2021
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	246,792	620,772
Depreciation charges	2,382	1,293
(Increase)/decrease in debtors	(27,238)	12,069
Increase/(decrease) in creditors	(13,195)	44,461
Net cash provided by / (used in) operating activities	208,741	678,595

17 Analysis of cash and cash equivalents

	At 1 April 2021 £	Cash flows £	Other changes £	At 31 March 2022 £
Cash in hand	1,300,215	166,071	–	1,466,286
Total cash and cash equivalents	1,300,215	166,071	–	1,466,286

18 Operating lease commitments

The charity's total future minimum lease payments relate to cancellable lease agreements which have a notice period of 4 months and are reviewed annually

	Property		Equipment	
	2022	2021	2022	2021
	£	£	£	£
Less than one year	112,113	30,539	-	-
	112,113	30,539	-	-

19 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales with number 02261724 and has no share capital. The liability of each member in the event of winding up is limited to £1. Its registered office is at Print House, 18 Ashwin Street, London E8 3DL

20 Section 37 Statement

Grant Aid of £222,761 was received in 2021/22 from Ministry of Housing Community and Local Governments (MHCLG) for BME Specialist safe accommodation-Refuge Provision

The following table illustrates how money was allocated across this partnership and that it has been used for the purposes outlined in the funding agreement.

Gr Grant Spent £	Grant income £	Grant spent £
Delivery Partner: Asha	45,295	45,295
Delivery Partner: Ashiana	51,112	51,112
Lead Partner: LAWA	64,146	64,146
Delivery Partner: LBWP	62,208	62,208
Total	222,761	222,761
Type of Cost		Grant Spent £
Staffing Cover (costs of additional temporary staff/additional staff hours to cover COVID-19 related absences)	137,138	137,138
Additional COVID-19 Related Costs (Such as deep cleaning and the purchasing of essential items for service users)	42,552	42,552
Office equipment related costs to enable remote working where relevant	1,936	1,936
Other Costs (Please specify)	41,135	41,135
Total	222,761	222,761

Lead partner LAWA spent £64,146 towards: Staffing Cover: £31,100, Additional COVID-19 related: £20,564, Office equipment related to enable remote working where relevant: £6,171, Other costs: £6,311