

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

Report and Accounts

for the year ended

31 March 2021

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COMPANIES HOUSE

Registered Charity Number: 299975

(Charity Registered in England & Wales)

Registered Company Number: 02261724

(Company Registered in England & Wales)

Latin American Women's Aid Refuge

Reference and Administrative Details

Trustees

Claudia Pari: Chair
Yara Fowler: Chair Resigned 22/06/2021
Laura Lopez Pulido
Jillian Fitzgerald-Palacios
Patricia Bonifaz

Chief Executive Director

Yenny Tovar

Registered Office

The Print House
18 Ashwin Street,
London E83DL

Company Number

2261724

Registered Charity Number

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 2021. 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 2019).

OBJECTIVES

Latin American Women's Aid Refuge (LAWA) support Latin American and other Black Minority Ethnic (BME) women and their children experiencing gender violence. LAWA helps them to start a new life via advice, advocacy, and refuge services. The charity was established to promote the independence of women, as well as a non-violent environment for women and their children.

ORGANISATION/GOVERNANCE

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 charity is managed by the trustees who meet several times a year and take all major decisions regarding the management and policy of the charity.

Prior to the appointment of new trustees, potential candidates are interviewed by the board and the senior management team. If considered appropriate, they are voted by the board and an invitation is extended to them.

PUBLIC BENEFIT

The trustees have received training to ensure that the work follows 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 the charitable objectives. No other restrictions apply. Trustees don't receive any remuneration for their services. Expenses reimbursed to Trustees for this

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financial year was nil.

AIMS, PRINCIPAL ACTIVITIES AND REVIEW

LAWA is a dedicated BME led specialist women's organization with 34 years of experience. It supports Latin American and other BME women and children who are experiencing gender violence (GV) to break free from abuse and improve their lives. The main goal is to enable beneficiaries' personal empowerment and economic independence so they and their children (if applicable) can thrive.

Since 1987, LAWA has been running the only women's refuge led by and for Latin American women and children in the UK and Europe. It has also opened a third refuge, helping extend safe spaces for women and children.

All services are facilitated in the client's own language, in women-only safe spaces. They are conceived in the framework of a rights-based strategy. It responds through a holistic/multi-agency approach to deliver the best and meaningful outcome.

Through their intersectional approach LAWA offers a locally and nationally unique lifesaving/changing service to the substantial UK Latin American community. Through publicity and seminars, it raises awareness about the Latin American community in the UK and on how violence against women affects its community.

TRUSTEES REPORT

STATEMENT OF ACTIVITIES

As a registered charity, the public benefit 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 provide direct benefit to both the recipients of our services and the public for a better society. We also 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 public sector, who we exist

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to help. We do annual audits of our charitable activities and constantly evaluate on how we can promote more benefits to the public.

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. We focus on delivering quality and nationally unique services. We always achieve high performance results in our external reviews. Lastly, LAWA is an active member at Women's Aid and Imkaan plus has many affiliations with other vital networks working towards achieving equality for BME 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 to improve and strengthen our service. We have gone through a lengthy 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 on aims derived from this framework. Our two main operational objectives remain as follows:

1. Provide holistic and appropriate services to prevent and combat violence against women and girls – gender based violence against Latin American and other BME women and children in the UK.
2. Provide holistic and appropriate services 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)
- Advice and advocacy support & counselling

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Advice & Information Centre which comprises:

- Advice Centre & Floating support
- Outreach Project
- Family Outreach Support Project
- Counselling program
- Volunteer program
- Housing
- WAHA project (focused on elderly BME community)

We also have a volunteer program that helps to train and develop BME talent looking to grow within the sector. 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, personalized, empowering support throughout a survivor's journey. This includes by accompanying beneficiaries to key meetings (e.g. court), advocating on their behalf, while also empowering them (e.g. rights education, learning English). This is done to help build confidence so they can gradually tackle these issues differently. 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 via the below data from our last evaluation utilizing our in-house database that tracks all our clients that encounter LAWA.

- 95% of LAWA's residents reported that they improved their overall wellbeing because of our support

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- 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

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 beneficiary's 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.

Furthermore, we apply an effective multi-agency approach and work in strong partnership with several agencies across and outside London. Over the past two years LAWA has worked with 69 statutory and 53 voluntary organizations, the majority of which had no previous knowledge of how to work with Latin America and other BME women – therefore recognize the value of our interventions.

ADDED VALUE AND KEY ACHIEVEMENTS

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

- We opened a third refuge, which is now operational. This means we can support more women and children in need of accommodation
- We continue to sustain and diversify our services – this done by funding from BLF, Henry Smith, BBC Children in Need, and Islington council
- We've widened our income base through securing new funding from trusts and foundations (e.g. Lloyds Bank Foundation, City Bridge Trust)
- We've continued our work in partnership with other BME women's

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organizations, strengthening our relationships within the sector. Below are key highlights that have been accomplished through these partnerships:

- Help establish the Women against Homelessness and Abuse (WAHA) project, in partnership with London Black Women's Project, Asha, Ashiana (supported by Trust for London)
- Enabled 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.

FINANCIAL REVIEW

Total income is now at £1,688k which is +91% from PY (£882k in 19/20). The increase was driven primarily by: 1) COVID crisis, 2) New refuge opening, 3) Increase in grant funding & Donations. Of this income £1,056k was restricted (vs. 19/20: £433k) and the remaining £632 was unrestricted (vs. 19/20 £449k). Total expenditure during the year amounted to £1,067k compared to £694k in 2020. We experienced an increase given additional costs incurred in running a new refuge, COVID costs, and an increase in staff costs.

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. BME led VAWG organizations face a very harsh environment in the UK: public sector cuts and shrinking space for grant / charitable funding continue.

Although some new funding opportunities appeared, global pandemic has slowed down – these factors are unpredictable making it unclear what role they will play in LAWA's future. That said, our strategic choice continues to be to focus our organizational resources in building up our refuge provision,

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reserves, and ensuring all projects add value to our beneficiaries.

RISK MANAGEMENT AND RESERVES POLICY

Due to the COVID-19 Pandemic and Brexit context, the trustees – in partnership with the SMT – it was decided to update the risk assessment given the uncertainty these situations bring to LAWA and its beneficiaries.

In view of this risk, we are aiming to build up the reserves, through the raising of unrestricted funds, to a level that would provide security to cover periods when there is a shortfall in the receipt of charitable grants. In addition, the recent opening of a new refuge and not being commissioned by any local authority, the trustees have decided to build an even stronger reserve.

The amount held on reserves as of 31 March 2021 is £1,283k of which restricted reserves was £44,995 and unrestricted reserves amounted to £1,238k. Due to the current national situation of cuts in public funding, the board believed to be reasonable to have that will be equivalent to a year of running costs.

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 situation 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
- Make judgments and estimates that are reasonable and prudent

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- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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
- 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 16/03/22 and signed on its behalf by:

DocuSigned by:
Ms Claudia Pari
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Claudia Pari- Chair of Trustees

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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 2021 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 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, 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.

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Report of the Independent Auditors

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.

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

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Report of the Independent Auditors

- 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.

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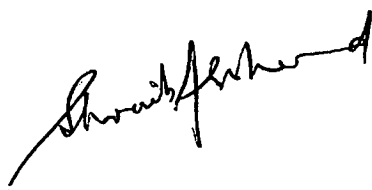
Report of the Independent Auditors

- 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 the income from donations, grants, advice service and accommodation were properly identified and restricted income was separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. We also examined that expenditure complied with the control procedures and was appropriately charged. 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
Senior Statutory Auditors
for and on behalf of Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

22 March 2022

Latin American Women's Aid Refuge**Statement of financial activities (incorporating an income and expenditure account)****For the year ended 31 March 2021**

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Income from:							
Donations and legacies	2	155,373	1,285	156,658	45,172	-	45,172
Charitable activities							
Emergency accomodation and support	3	476,427	696,658	1,173,085	399,955	84,550	484,505
Advice and Information	3	-	357,978	357,978	4,140	348,101	352,241
Total income		631,800	1,055,921	1,687,721	449,267	432,651	881,918
Expenditure on:							
Raising funds	4	-	-	-	-	-	-
Charitable activities							
Emergency accomodation and support	4	2,215	696,658	698,873	194,512	84,550	279,062
Advice and Information	4	7,157	360,919	368,076	48,245	366,828	415,073
Total expenditure		9,372	1,057,577	1,066,949	242,756	451,378	694,134
Net income / (expenditure) for the year		622,428	(1,656)	620,772	206,511	(18,727)	187,784
Transfers between funds		(569)	569	-	-	-	-
Net movement in funds		621,859	(1,087)	620,772	206,511	(18,727)	187,784
Reconciliation of funds:							
Total funds brought forward		616,021	46,082	662,103	409,510	64,809	474,319
Total funds carried forward		1,237,880	44,995	1,282,875	616,021	46,082	662,103

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 2021

	Note	£	2021 £	2020 £
Fixed assets:				
Tangible assets	9		<u>8,305</u>	<u>9,334</u>
			8,305	9,334
Current assets:				
Debtors	10	44,522	56,591	
Cash at bank and in hand		<u>1,300,215</u>	<u>621,884</u>	
		1,344,737	678,475	
Liabilities:				
Creditors: amounts falling due within one year	11	<u>68,167</u>	<u>23,706</u>	
Net current assets / (liabilities)			<u>1,276,570</u>	<u>654,769</u>
Total assets less current liabilities			1,284,875	664,103
Creditors: amounts falling due after one year	13		<u>2,000</u>	<u>2,000</u>
Total net assets / (liabilities)			<u>1,282,875</u>	<u>662,103</u>
The funds of the charity:	15			
Restricted income funds			44,995	46,082
Unrestricted income funds:				
Designated funds		331,857	206,373	
General funds		<u>906,023</u>	<u>409,648</u>	
Total unrestricted funds			<u>1,237,880</u>	<u>616,021</u>
Total charity funds			<u>1,282,875</u>	<u>662,103</u>

Approved by the trustees on and signed on their behalf by

DocuSigned by:

Ms Claudia Pari

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Names:

C. Pari

Trustee

Latin American Women's Aid Refuge
Statement of cash flows

For the year ended 31 March 2021

	Note	2021 £	£	2020 £	£
Cash flows from operating activities	16				
Net cash provided by / (used in) operating activities		678,595		150,698	
Cash flows from investing activities:					
Purchase of fixed assets		<u>(264)</u>		<u>(10,340)</u>	
Net cash provided by / (used in) investing activities			(264)		(10,340)
Change in cash and cash equivalents in the year		678,331		140,358	
Cash and cash equivalents at the beginning of the year		<u>621,884</u>		<u>472,347</u>	
Cash and cash equivalents at the end of the year	17	<u>1,300,215</u>		<u>612,705</u>	

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

For the year ended 31 March 2021

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 2019) – (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 2021

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 | 50% |
| • Advice and information centre | 50% |

l) 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 2021

2 Income from donations and legacies

	Unrestricted £	Restricted £	2021 total Total £	2020 Total £
Donations	101,936	1,285	103,221	45,172
Coronavirus Job Retention Scheme grants	53,437	-	53,437	-
	-	-	-	-
	<u>155,373</u>	<u>1,285</u>	<u>156,658</u>	<u>45,172</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Emergency accomodation and support	476,427	696,658	1,173,085	484,505
Sub-total for Emergency accomodation and support	476,427	696,658	1,173,085	484,505
Advice and Information	-	357,978	357,978	352,241
Sub-total for Advice and Information	-	357,978	357,978	352,241
Total income from charitable activities	<u>476,427</u>	<u>1,054,636</u>	<u>1,531,063</u>	<u>836,746</u>

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 2021

4 Analysis of expenditure

	Cost of raising funds £	Charitable activities			Support costs £	2021 Total £	2020 Total £
		Emergency accommodation & Support £	Advice and Information £	Governance costs £			
Accountancy and other fees	-	4,643	2,454	-	1,875	8,972	7,649
Audit fee	-	-	-	5,883	-	5,883	4,275
Bad debt provision	-	27,433	-	-	-	27,433	9,328
Client support and workshops	-	32,798	14,475	-	438	47,711	31,732
Depreciation	-	1,293	-	-	-	1,293	1,266
Events and direct costs	-	-	-	-	-	-	1,593
Fundraising charges & expenses	-	400	1,265	-	-	1,665	832
General office expenses	-	7,764	-	-	1,499	9,263	4,634
Grants/Partnership payments	-	237,199	4,000	-	-	241,199	-
Other staff cost	-	12,268	3,339	-	6,462	22,069	25,915
Premises costs	-	48,205	11,419	-	38,899	98,523	88,748
Printing, postage and stationery	-	1,409	2,191	-	-	3,600	6,920
Rates and utilities	-	6,453	3,717	-	5,598	15,768	18,733
Repairs and maintenance	-	25,559	-	-	7,311	32,870	13,717
Staff costs (Note 5)	-	269,467	255,240	-	963	525,670	453,967
Telephone, IT support and internet	-	12,859	5,518	-	5,296	23,673	21,255
Volunteer expenses	-	234	427	-	-	661	2,415
Website development and database	-	195	-	-	501	696	1,155
	-	688,179	304,045	5,883	68,842	1,066,949	694,134
Support costs	-	10,694	58,148	-	(68,842)	-	-
Governance costs	-	-	5,883	(5,883)	-	-	-
Total expenditure 2021	-	698,873	368,076	-	-	1,066,949	694,134
Total expenditure 2020	-	279,062	415,073	-	-	694,134	

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 2021

4 Analysis of expenditure (continued)

	Cost of raising funds	Charitable activities		Governance costs	Support costs	2020 Total
		Emergency accommodation & Support	Advice and Information			
	£	£	£	£	£	£
Accountancy and other fees	-	2,359	2,639	-	2,651	7,649
Audit fee	-	-	-	4,275	-	4,275
Bad debt provision	-	-	-	-	9,328	9,328
Client support and workshops	-	22,892	-	-	8,840	31,732
Depreciation	-	-	-	-	1,266	1,266
Events and direct costs	-	-	1,593	-	-	1,593
Fundraising charges & expenses	-	-	400	-	432	832
General office expenses	-	40	2,412	-	2,182	4,634
Other staff cost	-	5,762	16,238	-	3,915	25,915
Premises rent	-	15,000	15,768	-	57,980	88,748
Printing, postage and stationery	-	1,242	4,871	-	807	6,920
Rates and utilities	-	-	3,031	-	15,702	18,733
Refuge repairs and maintenance	-	1,244	1,704	-	10,769	13,717
Staff costs (Note 5)	-	160,038	284,316	-	9,613	453,967
Telephone, IT support and internet	-	3,467	11,673	-	6,115	21,255
Volunteer expenses	-	14	2,391	-	10	2,415
Website development and database	-	5	1,038	-	112	1,155
	-	212,063	348,074	4,275	129,722	694,134
Support costs	-	64,861	64,861	-	(129,722)	-
Governance costs	-	2,138	2,138	(4,275)	-	-
Total expenditure 2020	-	279,062	415,073	-	-	694,134

Of the total expenditure, £2,422 was unrestricted (2020: £242,756) and £1,064,527 was restricted (2020: £451,378).

Latin American Women's Aid Refuge**Notes to the financial statements****For the year ended 31 March 2021****5****Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	485,320	417,177
Social security costs	34,321	31,877
Employer's contribution to defined contribution pension schemes	6,029	4,913
	<u>525,670</u>	<u>453,967</u>

No employee earned more than £60,000 during the year (2020: nil).

The total employee benefits including pension contributions of the key management personnel were £177,023 (2020: £160,333) consisting of 6 (2020: 6) employees.

6 Staff numbers

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

	2021 No.	2020 No.
Charitable activities	24.0	24.0
	<u>24.0</u>	<u>24.0</u>

7 Related party transactions

There are no related party transactions to disclose for 2021 (2020: 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	15,839	15,839
Additions in year	<u>264</u>	<u>264</u>
At the end of the year	16,103	<u>16,103</u>
Depreciation		
At the start of the year	<u>6,505</u>	<u>6,505</u>
Charge for the year	<u>1,293</u>	<u>1,293</u>
At the end of the year	<u>7,798</u>	<u>7,798</u>
Net book value		
At the end of the year	<u>8,305</u>	<u>8,305</u>
At the start of the year	<u>9,334</u>	<u>9,334</u>

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 2021

10 Debtors

	2021	2020
	£	£
Rent arrears	26,378	53,440
Grant debtors and accrued income	16,906	-
Prepayments and other debtors	1,238	3,151
	<u>44,522</u>	<u>56,591</u>

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Taxation and social security	2,680	-
Rent prepaid and Other creditors	15,962	17,618
Accruals	18,425	6,088
Deferred income (note 12)	31,100	-
	<u>68,167</u>	<u>23,706</u>

12 Deferred Income

Deferred income comprises of grants received for future period

	2021	2020
	£	£
Balance at the beginning of the year	-	-
Amount deferred in the year	31,100	-
	<u>31,100</u>	<u>-</u>
Balance at the end of the year	<u>31,100</u>	<u>-</u>

13 Provision for liability and charges

	2021	2020
	£	£
Provision for cyclical repairs and renewals Maintenance and repairs (dilapidations / removals)		
At 1 April	<u>2,000</u>	<u>2,000</u>
At 31 March	<u>2,000</u>	<u>2,000</u>

14 Analysis of net assets between funds (current year)

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	8,305	-	-	8,305
Net current assets	<u>897,718</u>	<u>331,857</u>	<u>44,995</u>	<u>1,274,570</u>
Net assets at the end of the year	<u>906,023</u>	<u>331,857</u>	<u>44,995</u>	<u>1,282,875</u>

Latin American Women's Aid Refuge**Notes to the financial statements****For the year ended 31 March 2021****14 Analysis of net assets between funds (previous year)**

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	9,439	-	-	9,439
Net current assets	400,209	206,373	46,082	652,664
Net assets at the end of the year	409,648	206,373	46,082	662,103

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 accommodation & 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	-	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	-	24,554	(24,554)	-	-
Big Lottery Fund	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)	-	-
NRPF - London Council	-	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

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

For the year ended 31 March 2021

15 Movements in funds (prior year 31 March 2020)

	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	-	59,400	(59,400)	-	-
BBC Children in Need	-	-	-	-	-
Lloyds Bank Foundation	-	25,150	(25,150)	-	-
Advice and Information					
London Borough of Islington – SAMIRA	-	23,535	(23,535)	-	-
Big Lottery Fund – Women					
Weaving Change	41,551	159,085	(159,406)	-	41,230
Trust For London	6,969	44,411	(46,528)	-	4,852
ROSA	16,289	19,546	(35,835)	-	-
City Bridge Trust	-	47,800	(47,800)	-	-
BBC Children in Need	-	32,481	(32,481)	-	-
Hackney Council	-	19,001	(19,001)	-	-
GLA – Casa Project	-	2,242	(2,242)	-	-
Total restricted funds	64,809	432,651	(451,378)	-	46,082
Unrestricted funds:					
Office premises	8,027	-	-	-	8,027
Designated funds:					
Permanency	5,000	-	-	-	5,000
Repairs and Renewals	7,309	-	-	-	7,309
Internal decorations	2,000	-	-	-	2,000
NRPF	26,830	-	-	-	26,830
Brexit fund	-	-	-	10,000	10,000
Sustainability & development fund	-	-	-	100,000	100,000
Refuge support	47,207	-	-	-	47,207
Total designated funds	96,373	-	-	110,000	206,373
General funds	313,137	449,267	(242,756)	(110,000)	409,648
Total unrestricted funds	409,510	449,267	(242,756)	-	616,021
Total funds	474,319	881,918	(694,134)	-	662,103
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

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

Latin American Women's Aid Refuge**Notes to the financial statements****For the year ended 31 March 2021****15 Movements in funds (continued)****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

	2021	2020
	£	£
Net Income / (expenditure) for the reporting period (as per the statement of financial activities)	620,772	187,784
Depreciation charges	1,293	1,266
(Increase)/decrease in debtors	12,069	(38,111)
Increase/(decrease) in creditors	44,461	(241)
Net cash provided by / (used in) operating activities	678,595	150,698

17 Analysis of cash and cash equivalents

	At 1 April 2020 £	Cash flows £	Other changes £	At 31 March 2021 £
Cash in hand	621,884	678,331	-	1,300,215
Total cash and cash equivalents	621,884	678,331	-	1,300,215

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	
	2021 £	2020 £	2021 £	2020 £
Less than one year	30,539	30,539	-	-
	30,539	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

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

For the year ended 31 March 2021

20 Section 37 Statement

Grant Aid of 323,820 was received in 2020/21 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	71,499	71,499
Delivery Partner: Ashiana	79,408	79,408
Lead Partner: LAWA	86,621	86,621
Delivery Partner: LBWP	86,292	86,292
Total	323,820	323,820
Type of Cost		Grant Spent £
Staffing Cover (costs of additional temporary staff/additional staff hours to cover COVID-19 related absences)	183,116	183,116
Additional COVID-19 Related Costs (Such as deep cleaning and the purchasing of essential items for service users)	80,536	80,536
Office equipment related costs to enable remote working where relevant	17,728	17,728
Other Costs (Please specify)	42,440	42,440
Total	323,820	323,820

Lead partner LAWA spent £86,621 towards: Staffing Cover: £25,042.78, Additional COVID-19 related: £33,054.06, Office equipment related to enable remote working where relevant: £2,500, Other costs: £26,024.16