

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

**Report and Accounts**

for the year ended  
31 March 2016

**Registered Charity Number: 299975**  
*(Charity Registered in England & Wales)*

**Registered Company Number: 02261724**  
*(Company Registered in England & Wales)*

**Latin American Women's Aid Refuge**  
**Trustees' Report for the year ended 31 March 2016**

**Company Information**

**Status:** Company Limited by Guarantee No. 2261724  
Charity registration No. 299975

The Company's governing document is its Memorandum and Articles of Association as amended on 14 March 1997

The charity is also known as Latin American Women's Aid (LAWA) entered on the registered of charities on 13<sup>th</sup> September, 1988.

<b>Directors (Trustees):</b>	Gabriela Quevedo	Chair
	Yara Rodrigues Fowler	Treasurer
	Lucia Maria Mazzuca	
	Stefania Alvarez	
	Graciela Romero	Resigned
	Reineira Arguello	Resigned

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

**Auditors:** Knox Cropper  
Chartered Accounts & Registered Auditors  
8/9 Well Court, London  
EC4M 9DN

**Bankers:** Unity Trust Bank plc  
Nine Brindeyplace, Birmingham  
B1 2HB

## **Latin American Women's Aid Refuge**

### **Trustees' Report for the year ended 31 March 2016**

The trustees present their report with the financial statements for the year ended 31st March 2016. This is a directors' report required by s417 of the Companies Act 2006 and all trustees are directors. The financial statements comply with current statutory requirements and the requirements of the Memorandum & Articles of Association.

#### **Objectives**

"Latin American Women's Aid Refuge (LAWA) support Latin American and other Black Minority Ethnic women and their children experiencing domestic 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 charity is managed by the trustees who meet six weekly and take all major decisions regarding the management and policy of the charity.

#### **Aims, principal activities and review**

LAWA was set up to support and empower Latin American and other Spanish and Portuguese speaking BME (Black Minority Ethnic) women and their children who through physical, emotional and/or sexual abuse have lost the safety of their homes. We provide refuge accommodation, advice, advocacy and outreach services, and refer to other vital statutory and voluntary support agencies to ensure our clients are holistically supported. We intend to promote their independence and self-sufficiency in order to improve their quality of life and their integration into society. 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.

LAWA seeks to achieve these aims through offering the following services:

- Temporary and secure accommodation
- Emotional and practical support
- Community outreach services
- Specialist support projects for children and young people
- A telephone line for emergencies, advice and information
- Referrals to other agencies

## **Latin American Women's Aid Refuge**

### **Trustees' Report for the year ended 31 March 2016**

#### **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.

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. Although our services are for women from Latin American and the Spanish speaking Caribbean, within our limited resources, we also offer our services to other Spanish and Portuguese speaking women who have suffered domestic violence and do not have access to other services. LAWA values the participation and involvement of women and children in its work. It believes that this involvement ensures that women and children facing difficulties as a consequence of violence are empowered to make decisions for and by themselves.

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

We have realigned our services to ensure that they are cost-effective. Our aim is to remain creative and take every learning opportunity in order to do things better. After all we exist to provide the best possible services for women, girls and children affected by domestic abuse. This is why we have been going through a strategic development journey over the last year in order to locate our services and monitor our work within a rights based framework. Based on this, our two main operational objectives were streamlined as follows:

## Latin American Women's Aid Refuge

### Trustees' Report for the year ended 31 March 2016

- I. Provide holistic and appropriate services in order to prevent and combat Violence against women and girls –Gender Based Violence against Latin American and 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 Refuge, which comprises:
  - ✓ Tailor support – Advice & Advocacy support
  - ✓ Children and Young People Support project
- Advice & Information Centre which comprises:
  - ✓ Advice Centre & Outreach Project
  - ✓ Samira Outreach Project
  - ✓ Family Outreach Support Project
  - ✓ Volunteers

The voluntary sector, in particular women's specialist services, continued to experience significant challenges in the current political and economic climate during the last year. Women's services have experienced 31% of funding cuts from local authorities. Despite this difficult climate, we are proud to have kept delivering our services at a high standard, and to have secured additional funding which is enabling to strengthen our long term sustainability strategy. This section will focus on LAWA's key outcomes, achievements and milestones over the past year, our ability to meet generic service provision gaps and an overview of which service aspects our clients and external stakeholders found most useful.

During this financial year LAWA started a process of organisational changes to address structural problems that were made particularly acute following substantial government cuts by our main donor to date.

The strategic choice made by LAWA this financial year was to focus all organisational resources in building up (and in the future expanding) our refuge provision, re-organising all projects around the needs and services that could promote the sustainable development of the organization.

## Latin American Women's Aid Refuge

### Trustees' Report for the year ended 31 March 2016

#### KEY Achievements

- ⇒ 90% 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
- ⇒ 85% of LAWA's users reported that they had not felt confident to approach mainstream services prior to accessing LAWA support. This discouraged many of them from exiting their abusive relationships and often prolonged their traumatizing experiences.
- ⇒ 98% of our users expressed that their wellbeing has improved substantially because of our support.

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

The organisation has undergone substantial changes in the last year in order to maintain its' main competitive advantages despite the threats to funding and visibility posed by commissioning changes in the voluntary sector: 1) LAWA have run the only refuge in the UK and Europe offering services in the community's mother tongues of Spanish and Portuguese for the past 29 years and 2) LAWA provides services tailored specifically to address the traumas of children who have survived domestic and sexual violence and thus prevents mental health issues in the long term.

- With the support from Islington council, LAWA secured additional resources from the Department for Communities and Local Government (DCLG) to keep supporting our Refuge service provision during 2015 and 2016. Islington Council was one of the 148 local areas who benefited from the fund to save refuges which was announced on International Women's Day by DCLG. These funds will be used to cover temporarily the gap left by SP the Islington council funding cuts to Latin American Women's Aid.
- LAWA also secured a three year grant from the Henry Smith foundation to pay staff costs at the Refuge.
- Through the pan-London forum and other national mechanisms, and thanks to the new resources accessed by the charity, we have strengthened our partnership working methods, which will enable us to seek longer term solutions to the sustainability of the organization:

## **Latin American Women's Aid Refuge**

### **Trustees' Report for the year ended 31 March 2016**

- ✓ 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
- ✓ In partnership with Hyatt-Andaz Hotel, in December 2015 LAWA hosted a Children Christmas party, and wellbeing days for our women and children which was successful. The partnership with Hyatt- Andaz hotel was further strengthened and this has resulted in a variety of in kind donations which have enabled us to deliver additional activities for the women and children of our refuge and advice centre.

### **Financial Review**

LAWA has had a good year with income increasing to £372k from £307k and expenditure decreasing by £20k to £265k. This has resulted in a surplus for the year of £108k compared to a surplus in the prior year of £22k.

### **Risk management and reserves policy**

The trustees have given consideration to the risks faced by the charity and the main risk has been identified as the short-term nature of the various charitable grants which are received and which are vital for the financial sustainability of the charity.

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 at least provide some security to cover periods when there is a shortfall in the receipt of charitable grants.

The amount held on reserves at 31<sup>st</sup> March 2016 was £170,290 (2015: £62,736) of which restricted reserves was £3,603 (2015: £8,099). The balance was unrestricted reserve which is made up of General reserves of £77,521 (2015: £44,131) and designated reserves of £89,166 (2015: £10,506). Due to the current national situation of cuts in public funding, the board believed to be reasonable to have six months running costs, which is estimated to be around £110,000. The board has also decided to increase the designated funds. Free reserves at the yearend amounted to £77,521.

### **Plans for the Future**

Given the financial context in the country and tendencies in the sector (increased public sector cuts, shrinking space for grant / charitable funding) the strategic choice made by LAWA is to focus all organisational resources in building up (and in the future

## **Latin American Women's Aid Refuge**

### **Trustees' Report for the year ended 31 March 2016**

expanding) our refuge provision, re-organising all projects around the needs and services that could add value to our refuge provision

#### **Trustees**

The trustees of the charity are also directors of the company and there are no other trustees.

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

#### **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).

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



## Latin American Women's Aid Refuge

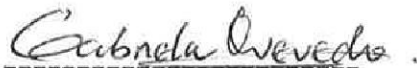
### Trustees' Report for the year ended 31 March 2016

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, was approved by the Board and signed on its behalf by:



Gabriela Quevedo

Date 25/10/2016

## **Independent Auditors' Report to the Members of Latin American Refuge for the year ended 31<sup>st</sup> March 2016**

We have audited the financial statements of Latin American Women's Aid Refuge for the year ended 31<sup>st</sup> March 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. 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 the small entity provisions of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the 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 company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditor**

As explained more fully in the Trustees' Responsibilities Statement set out on page 5, 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's [(APB's)] Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

## **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31<sup>st</sup> March 2016 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 applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## **Matters on which we are required to report by exception**

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.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report.

*Kevin Lally*

Kevin Lally (Senior statutory auditor)  
For and on behalf of Knox Cropper, Statutory Auditor  
8/9 Well Court, London, EC4M 9DN

Date 25/10/2016

# Latin American Women's Aid Refuge

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

For the year ended 31 March 2016

		Unrestricted £	Restricted £	2016 Total £	Unrestricted £	Restricted £	2015 Total £
	Note						
<b>Income from:</b>							
Donations and legacies	2	1,840	-	1,840	8,519	-	8,519
Charitable activities							
Emergency accomodation and support	3	175,147	47,749	222,896	137,940	26,360	164,300
Advice and Information	3	-	147,179	147,179	-	134,318	134,318
Investments		346	-	346	81	-	81
Other		-	-	-	-	-	-
<b>Total income</b>		<b>177,333</b>	<b>194,928</b>	<b>372,261</b>	<b>146,540</b>	<b>160,678</b>	<b>307,218</b>
<b>Expenditure on:</b>							
Raising funds	4	480	-	480	-	-	-
Charitable activities							
Emergency accomodation and support	4	64,803	47,749	112,552	115,929	26,360	142,289
Advice and Information	4	-	151,675	151,675	-	142,971	142,971
<b>Total expenditure</b>		<b>65,283</b>	<b>199,424</b>	<b>264,707</b>	<b>115,929</b>	<b>169,331</b>	<b>285,260</b>
<b>Net income / (expenditure) for the year</b>		<b>112,050</b>	<b>(4,496)</b>	<b>107,554</b>	<b>30,611</b>	<b>(8,653)</b>	<b>21,958</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>112,050</b>	<b>(4,496)</b>	<b>107,554</b>	<b>30,611</b>	<b>(8,653)</b>	<b>21,958</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		54,637	8,099	62,736	24,026	16,752	40,778
<b>Total funds carried forward</b>		<b>166,687</b>	<b>3,603</b>	<b>170,290</b>	<b>54,637</b>	<b>8,099</b>	<b>62,736</b>

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 2016**

	Note	£	2016 £	£	2015 £
<b>Fixed assets:</b>					
Tangible assets	9		—	—	—
			—	—	—
<b>Current assets:</b>					
Debtors	10	14,203		18,561	
Cash at bank and in hand		173,204		93,564	
		187,407		112,125	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	11	15,117		47,389	
<b>Net current assets / (liabilities)</b>			172,290		64,736
<b>Total assets less current liabilities</b>			172,290		64,736
Creditors: amounts falling due after one year	13		2,000		2,000
<b>Total net assets / (liabilities)</b>			170,290		62,736
<b>The funds of the charity:</b>	15				
Restricted income funds			3,603		8,099
Unrestricted income funds:					
Designated funds		89,166		10,506	
General funds		77,521		44,131	
Total unrestricted funds			166,687		54,637
<b>Total charity funds</b>			170,290		62,736

Approved by the trustees on 25/10/2016

and signed on their behalf by

GABRIELA QUEVEDO



Name:  
Trustee

**Latin American Women's Aid Refuge**  
**Statement of cash flows**

**For the year ended 31 March 2016**

	Note	2016 £	£	2015 £	£
<b>Cash flows from operating activities</b>	16				
<b>Net cash provided by / (used in) operating activities</b>			79,294		64,530
<b>Cash flows from investing activities:</b>					
Dividends, interest and rents from investments		346		81	
<b>Net cash provided by / (used in) investing activities</b>			346		81
<b>Change in cash and cash equivalents in the year</b>			79,640		64,611
Cash and cash equivalents at the beginning of the year			93,564		28,953
<b>Cash and cash equivalents at the end of the year</b>	17		<u>173,204</u>		<u>93,564</u>

**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) Reconciliation with previously Generally Accepted Accounting Practice (GAAP)**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. The transition date was 1 April 2014. No such restatement is considered necessary.

**c) Public benefit entity**

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

**d) 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.

**e) 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.

**f) 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.

**g) 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 2016**

**1 Accounting policies (continued)**

**h) 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.

**i) 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% |

**j) Operating leases**

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

**k) 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 |
|---------------------------|---------|

**l) Debtors**

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

**m) 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.

**n) 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 2016**

**2 Income from donations and legacies**

	Unrestricted £	Restricted £	2016 total Total £	2015 Total £
Donations	1,748	–	1,748	6,371
Other income	92	–	92	2,148
	<u>1,840</u>	<u>–</u>	<u>1,840</u>	<u>8,519</u>

**3 Income from charitable activities**

	Unrestricted £	Restricted £	2016 Total £	2015 Total £
Emergency accomodation and support	175,147	47,749	222,896	164,300
Sub-total for Emergency accomodation and support	<u>175,147</u>	<u>47,749</u>	<u>222,896</u>	<u>164,300</u>
Advice and Information	–	147,179	147,179	134,318
Sub-total for Advice and Information	<u>–</u>	<u>147,179</u>	<u>147,179</u>	<u>134,318</u>
Total income from charitable activities	<u>175,147</u>	<u>194,928</u>	<u>370,075</u>	<u>298,618</u>

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

For the year ended 31 March 2016

4 Analysis of expenditure

	Cost of raising funds £	Charitable activities			Governance costs £	Support costs £	2016 Total £	2015 Total £
		Emergency accommodation & Support £	Advice and Information £					
Staff costs (Note 5)	-	61,835	108,598	-	-	-	170,433	195,966
Other staff cost	-	1,463	4,959	-	-	-	6,422	7,183
Client support and workshops	-	3,543	2,383	-	-	-	5,926	3,843
Events and other direct costs	-	56	1,775	-	-	-	1,831	2,168
Fundraising charges & expenses	480	-	-	-	-	-	480	4,706
Premises rent	-	-	-	-	36,333	-	36,333	33,313
Rates and utilities	-	-	-	-	10,017	-	10,017	9,209
Refuge repairs and renewals	-	4,381	-	-	-	-	4,381	2,442
Bad debt provision	-	7,521	-	-	-	-	7,521	-
Website development and database	-	-	-	-	-	-	-	-
Telephone, IT and internet	-	-	-	-	6,300	-	6,300	-
Printing, postage and stationery	-	-	-	-	6,688	-	6,688	7,272
General office expenses	-	-	-	-	3,473	-	3,473	2,035
Trustee meetings and expenses	-	-	-	-	1,327	-	1,327	1,609
Audit fee	-	-	-	-	356	-	356	9
Other fees	-	-	-	-	2,040	-	2,040	2,465
	-	-	-	-	1,179	-	1,179	13,040
	480	78,799	117,715	3,575	64,138	-	264,707	285,260
Support costs	-	32,069	32,069	-	(64,138)	-	-	-
Governance costs	-	1,788	1,788	(3,575)	-	-	-	-
<b>Total expenditure 2016</b>	<b>480</b>	<b>112,656</b>	<b>151,572</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>264,707</b>	<b>285,260</b>
<b>Total expenditure 2015</b>	<b>-</b>	<b>142,289</b>	<b>142,971</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>285,260</b>	

Of the total expenditure, £65,283 was unrestricted (2015: £127,724) and £199,424 was restricted (2015: £169,331).

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

**For the year ended 31 March 2016**

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

Staff costs were as follows:

	2016 £	2015 £
Salaries and wages	156,811	179,471
Redundancy and termination costs	1,303	–
Social security costs	12,319	16,495
	<u>170,433</u>	<u>195,966</u>

No employee earned more than £60,000 during the year (2015: nil).

The total employee benefits including pension contributions of the key management personnel were £81,513 (2015: £95,553) consisting of 3 (2015: 3) employees.

**6 Staff numbers**

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

	2016 No.	2015 No.
Charitable activities	6.0	6.0
	<u>6.0</u>	<u>6.0</u>

**7 Related party transactions**

There are no related party transactions to disclose for 2016 (2015: 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 £
<b>Cost or valuation</b>		
At the start of the year	1,061	1,061
At the end of the year	1,061	1,061
<b>Depreciation</b>		
At the start of the year	1,061	1,061
At the end of the year	1,061	1,061
<b>Net book value</b>		
At the end of the year	–	–
At the start of the year	–	–

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 2016**

**10 Debtors**

	2016 £	2015 £
Rent arrears	5,674	3,707
Grant debtors	6,209	13,288
Prepayments and other debtors	2,320	1,566
	<b>14,203</b>	<b>18,561</b>

**11 Creditors: amounts falling due within one year**

	2016 £	2015 £
Taxation and social security	4,521	3,622
Other creditors	5,557	6,228
Accruals	5,039	3,039
Deferred income (note 12)	-	34,500
	<b>15,117</b>	<b>47,389</b>

**12 Deferred income**

Deferred income comprises of grants received for future period

	2016 £	2015 £
Balance at the beginning of the year	34,500	-
Amount released to income in the year	(34,500)	-
Amount deferred in the year	-	34,500
Balance at the end of the year	-	34,500

**13 Provision for liability and charges**

	2016 £	2015 £
Provision for cyclical repairs and renewals Maintenance and repairs (dilapidations/removals)		
At 1 April	2,000	2,000
Provision during year	-	-
At 31 March	<b>2,000</b>	<b>2,000</b>

**14 Analysis of net assets between funds**

	General unrestricted £	Designated £	Restricted £	Total funds £
Net current assets	77,521	89,166	3,603	170,290
Net assets at the end of the year	<b>77,521</b>	<b>89,166</b>	<b>3,603</b>	<b>170,290</b>

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

**For the year ended 31 March 2016**

**15 Movements in funds**

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
Emergency accomodation and support					
Henry Smith Foundation	–	34,500	(34,500)	–	–
BBC Children in Need	–	13,249	(13,249)	–	–
Advice and Information					
London Borough of Islington	5,941	24,639	(30,580)	–	–
Big Lottery Fund – Breaking The Cycle	123	80,640	(79,195)	–	1,568
Big Lottery Fund – Women Weaving Change	–	9,900	(9,900)	–	–
City Bridge Trust	2,035	32,000	(32,000)	–	2,035
<b>Total restricted funds</b>	<b>8,099</b>	<b>194,928</b>	<b>(199,424)</b>	<b>–</b>	<b>3,603</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Office premises	1,197	–	–	6,830	8,027
Consultancy	–	–	–	5,000	5,000
Repairs and Renewals	7,309	–	–	–	7,309
Internal decorations	2,000	–	–	–	2,000
NRPF	–	–	–	6,830	6,830
Refuge support	–	–	–	60,000	60,000
<b>Total designated funds</b>	<b>10,506</b>	<b>–</b>	<b>–</b>	<b>78,660</b>	<b>89,166</b>
<b>General funds</b>	<b>44,131</b>	<b>177,333</b>	<b>(65,283)</b>	<b>(78,660)</b>	<b>77,521</b>
<b>Total unrestricted funds</b>	<b>54,637</b>	<b>177,333</b>	<b>(65,283)</b>	<b>–</b>	<b>166,687</b>
<b>Total funds</b>	<b>62,736</b>	<b>372,261</b>	<b>(264,707)</b>	<b>–</b>	<b>170,290</b>

**Purposes of restricted funds**

Henry Smith grant is towards salary of co-ordinator

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 Family Support Outreach Worker and costs relating to support children affected by domestic violence

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

**For the year ended 31 March 2016**

**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, furnishings and decorative order of its refuge provision. The funds represent the estimated cost of decorating the 6 bed spaces, sitting room and kitchen

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

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

	2016 £	2015 £
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>107,554</b>	<b>21,958</b>
Depreciation charges	-	-
(Gains)/losses on investments	-	-
Dividends, interest and rent from investments	(346)	(81)
(Profit)/loss on the disposal of fixed assets	-	-
(Increase)/decrease in stocks	-	-
(Increase)/decrease in debtors	4,358	14,774
Increase/(decrease) in creditors	(32,272)	27,879
<b>Net cash provided by / (used in) operating activities</b>	<b>79,294</b>	<b>64,530</b>

**17 Analysis of cash and cash equivalents**

	At 1 April 2015 £	Cash flows £	Other changes £	At 31 March 2016 £
Cash in hand	93,564	79,640	-	173,204
<b>Total cash and cash equivalents</b>	<b>93,564</b>	<b>79,640</b>	<b>-</b>	<b>173,204</b>

**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 2016 £	2015 £	Equipment 2016 £	2015 £
Less than one year	30,539	30,539	-	-
	<b>30,539</b>	<b>30,539</b>	<b>-</b>	<b>-</b>

**19 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.