

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

**Report and Accounts**

for the year ended  
**31 March 2018**

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

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

## 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
	Patricia Bonifaz	Treasure
	Yara Rodrigues Fowler	
	Lucia Maria Mazzuca	
	Stefania Alvarez	
	Laura Lopez Pulido	
	Jillian Fitzgerald-Palacios	
	Leticia Roldan (appointed 15 June 2018)	

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

**Auditors:** Shruti Soni Limited  
Chislehurst Business Centre  
1 Bromley Lane  
BR7 6LH

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

## Latin American Women's Aid Refuge

### Trustees' Report for the year ended 31<sup>st</sup> March 2018

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The trustees present their report with the financial statements for the year ended 31st March 2018. 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 in regular full board meetings bi monthly and take all major decisions regarding the management and policy of the charity.

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

The Latin American Women's Aid is a dedicated support service to Latin American and BME women experiencing gendered intersectional forms of violence, oppression and/or discrimination. We were founded as an organisation in 1987 by Latin American women who came to the UK as political refugees.

LAWA was set up to support and empower Latin American and other Spanish and Portuguese (LASP) 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 service users 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.

We identify as a specialist gender-based violence organisation by and for Latin American women and children in the UK. Our organisation and community is made up of other Black and Minority Ethnic women and we are proud to be trans-inclusive. Our core aim is working to end violence against Black and Minority ethnic women and girls, and in that way provide our contribution to ending violence against all women and girls.

Our service is holistic and intersectional, which means that we provide everything a woman needs to recover and empower themselves. What we offer goes beyond refuge emergency accommodation, and includes advice and practical support, counselling, English classes and our change-maker empowerment program.

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
- Volunteer program
- Empowerment program for women

#### **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 toward 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.

Furthermore, LAWA is a vital source to better understand the need of LASP BME community, as it has been monitoring and annually evaluating the needs of LASP BME women seeking refuge since 1987. In the same sense, LAWA has a robust user data system (see section on monitoring) and conducts bi-annual user consultations and produces quarterly and annual reports.

Although the Latin American community is one of the fastest growing migrant communities in the UK (250,000 in total of which 145,000 are based in London), studies such as "No longer invisible" and "Towards visibility" evidence that it also continues to be one of the most marginalised and most invisible, only officially recognized by the 4 mentioned partner boroughs. As a result of austerity measures and changes/cuts to support services (such as legal aid and housing benefits) in the past year, LAWA has recorded a 30% increased referral rate. LAWA's latest user consultation also showed that 85 % of their service users stated they had not felt confident to approach mainstream services prior to accessing support through LAWA.

#### **Strategic positioning and sustainability**

Although LAWA has now existed for over 30 years, only recently (3 years ago) has it passed through its most significant changes with the appointment of a new director who has been leading developing all the changes within the organisation. The referred challenges to the organisation occurred mainly in three areas: organisational structure; funding sources and political environment; expansion of services.

Through giving continuity to the strategic development journey we started in 2015, we have strengthened the realignment of our services to ensure that they are cost-effective. To that end, LAWA has developed a comprehensive monitoring and evaluation framework, a centralised database (Synthesis), to track progress and capture impacts, and made progress in the development of an organisational learning programme. The customised database is aligned with the Imkaan VAWG national outcomes framework. They monitor three key aspects (1) Delivery of existing services (in terms of the defined outcomes for each project); (2) Gaps in existing services and (3) Emerging needs of our beneficiaries.

Across the years we have been able to improve the tools and methodologies used for data collection, aiming to produce more accurate reports. We have dedicated staff resources to this activity, which we consider strategic. This has enabled the organisation to systematically coordinate the gathering, and evaluation of information, to ensure that sustainable solutions are shared throughout the sector and with our different partner across the UK. The outcomes we measure on a regular basis will contribute to the development of a local and national picture of "what works" for survivors and what interventions translate into sustainable long term recovery and prevent re-victimisation for women and their children. It is an important objective for LAWA to continue sharing findings and information on demand, trends and needs across the country to inform strategic decision making and commissioning.

#### Intersecting violences

At LAWA we support Latin American and Black and Minority Ethnic (BME) women and children who experience gender-based violence, including domestic abuse, forced prostitution and trafficking. Violence against women is a cause and consequence of gender inequalities and intersects with other forms of oppressions, such as racism, immigration control, ableism, lesbophobia, transphobia or classism. This means that Latin American and other BME survivors of violence are often presented Sexuality with more complex and intersecting needs arising from their identities and experiences.

This year, in average, 68% of women accessing our services were No Recourse to Public Funds due to their immigration status, and in particular, our of all women who disclosed violence, 80% reported mental health symptoms, whilst over half of them could not speak English (55%) and experienced financial hardships (55%). As a result, given the lack of expertise to deal with their complex needs, we have received a high number of referrals from generic organisations or service users directly approaching us after leaving a generic service, making up 30% of all our users seeking support due to violence.

The intersecting nature of violence is evident in the ways in which women accessing our services experience abuse and additional barriers to seek safety and support. This year 86% of our users reporting violence have experienced two or more forms of abuse. The most prevalent types of abuse were Emotional and Psychological abuse (75%); Verbal (70%); Coercive control (60%); Physical (49%) and Financial Abuse (41%).

Such abuse has often intersected in complex ways with more specific types of violence and oppression experienced by BME and migrant women. For example, some users reported that their immigration status was used by perpetrators to exert control (15%); some were also obstructed by perpetrators from developing their English language skills (8%); whilst others experienced imposed isolation (18%); Honour Based Violence (2%); use of religion to exert control (2%); and Female Genital Mutilation (1%).

BME women tend to experience abuse for lengthy period of times, and this reality is also reflected among our users, some having experienced violence for decades. This year, we identified that 43% of our users who reported violence has experienced it for at more than 2 years. In addition, the frequency of the abuse experienced by our users tended to be very high with the majority of them experiencing abuse a few days a week (42%) or every day (38%).

#### **Overall impact:**

During this financial year LAWA continued consolidating the organisational change processed initiated in previous years. Despite all the financial difficulties and government's cuts that we have been facing since 2015, 2017 was a year of major achievements for our organisation which was marked as incredibly active. We are proud to celebrate these achievements and continue to progress in the pursuit of improved programs, building our team, and consolidating knowledge for our community.

## Latin American Women's Aid Refuge

### Trustees' Report for the year ended 31<sup>st</sup> March 2018

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The strategic choice made by LAWA in previous years bore its fruits towards the end of the 2017-2018 financial year. After 30 years of partnership work with Family Mosaic housing association and with the support of our funders, LAWA was able to set up and start preparing the opening of a second refuge dedicated to Latin American and other BME women and their children in the UK. To open a new refuge has been a historic milestone for the organisation, but also for the BME women's sector, especially considering that since 2005, 50% of BME refuges in the country have been forced to close due to ongoing budget cuts to this sector in the UK.

#### Key achievements across services in 2017-2018

This year we have carried out a total of 2609 interventions with women and children in the different areas of our work.

- 95% of the women we supported said they felt more confident.
- 90% of the women we supported said they increased their knowledge about domestic violence, the justice system and legal options.
- 93% of the women we supported said it made a difference that support was available in a Latin American, Black and minority ethnic led women's organisation.
- 96% of the women we supported felt that workers who supported them understood their experiences and identities
- 100% of the women we supported said they always felt listened by their therapists
- 91% of our service users participating in the ChangeMaker program said that this work substantially increased their sense of confidence and empowerment
- 84% of LAWA's volunteers said they became more involved in Latin American community and expanded their network as a result of volunteering with us, and 100% of them said they developed new job-related skills as a result of volunteering with us

#### **Detailed overview of key services**

##### LAWA's Refuge

Established in 1987 as our first service, LAWA's refuge is a safe home for Latin American, and other Black and Minority Ethnic women and children who are fleeing gender violence, in particular domestic violence.

Through a holistic and person-centred approach, we offer individually tailored emotional and practical support plans according to each woman and child's intersectional needs. Our refuges are spaces for new beginnings, hope and healing. This year apart from case work support received at LAWA's refuge, the majority of our residents also accessed LAWA's in-house counselling, attended to our ESOL classes and some Change Makers workshops. We offered specialised services for BME children and young people living at the refuge, such as weekly activities to encourage their recovery and the reestablishment of the relationship with their mothers after living or witnessing traumatic violent experiences. This year we launched a new service providing specialized counselling for children, young people and their mothers.

##### Advice and Support Centre

Our advice and support centre offer information, advocacy and support to Latin American and BME women, in particular but not limited to survivors of gender-based violence. Through one-to-one appointments, Drop-in days, telephone advice, in-house surgeries and outreach points we offer advice and support in a wide range of areas. This includes domestic violence and other gendered forms of violence; immigration and family law; welfare benefits advice; housing and emergency accommodation; child support; career and employment advice; skills development and community integration; and ESOL classes.

Apart from running monthly legal surgeries and weekly Drop In sessions to give ad hoc advice and support, we also offered close support plans to a number of women experiencing

## Latin American Women's Aid Refuge

### Trustees' Report for the year ended 31<sup>st</sup> March 2018

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Domestic Violence. This year we have continued to feel the further impact of austerity cuts and reduction in public services to survivors, which has meant a direct increase in demand for our services and lengthier periods of support to each individual case. In particular, we received a variety of complex and high risk domestic violence cases being referred to us by statutory services and generic women's organisations.

In addition to support offered in-house, as part of the Samira project we run outreach surgeries at the Candi College and Holborn Police Station every fortnight in partnership with two other BME specialist organisations, IMECE and KMEWO. Together we also organised BAMER forums at Islington Town Hall for BME workers and survivors and an international women's day celebration.

#### Counselling

LAWA's in house counselling service provides psychotherapy support in Portuguese, Spanish and English. We adopt a culturally sensitive, trauma focused approach that supports Latin American and BME survivors of gender-violence to recover their mental and emotional health. Our counselling provides a safe, confidential, non-judgmental environment for survivors to express and reflect on their traumas, ultimately empowering women to recover their self-confidence and take control over their own lives.

This year our counselling has run with increasing demand. We offered a package of 15 one-to-one free sessions as well as a pilot group drama therapy program.

#### Empowerment programme 'Change Maker'

Our Change Maker Programme is an intersectional and intergenerational feminist space for Latin Americans and BME women to meet, learn and grow together. The first Change Maker Program cohort graduated in December 2017. Some of the main accomplishments of the first year of the Change Maker program was the co-production of a collective diary of change in the form of a fanzine and a Change Maker video narrating their journey. Change Makers graduating have reported that they were able to learn more about feminism and their identity as Latin American migrant women, created connections between themselves, becoming more confident and stronger and learning to value themselves and explore their gender and sexual identities. They believed that the space allowed them to create a sisterhood where they could speak freely without judgement. The program also showed to have a multiplying their learnings and changes in different ways, for example, many women were part of other groups where they are now disseminating their learnings, some were mothers and are passing on what they learned to their children, some became a volunteer at LAWA and other organisations, whilst others started facilitating similar workshops in other organisations and schools or are planning to do so back in their home countries.

#### Volunteer programme

As we are led by and for women of our community, our volunteer programme is exclusively for Latin American and Black and Minority Ethnic women. This year, our organisation was supported by a team of 21 amazing volunteers who made a huge different to our work whilst also having the opportunity to gain experience, build a community network and learn about violence against women and our intersectional feminist approach.

#### **Financial Review**

Total income almost doubled from £285,970 in 2017 to £489,113 in 2018. The increase is due to new grant funding and donations received during the year. Of this income £285,108 was restricted (2017: £190,696) and the remaining £204,005 (2017: £95,274) was unrestricted. Total expenditure during the year amounted to £336,450 (2017: £327,165).

A summary of the financial activities for the year is given on page 13 of the financial statements.

### **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 2018 was £281,758 (2017: £129,095) of which £237,305 were unrestricted (2017: £129,095) and £3,603 were restricted (2017: nil). 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 £160,000. As at year ended 31 March 2018 the reserves were equal to more than six months running costs. The staff and trustees are continuing efforts for fundraising and striving to increase the level of reserves.

### **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 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



## Latin American Women's Aid Refuge

### Trustees' Report for the year ended 31<sup>st</sup> March 2018

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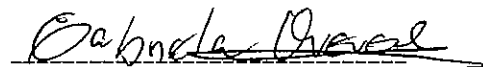
e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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, was approved by the Board on 10th November, 2018 and signed on its behalf by:



Gabriela Quevedo-Trustee

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF LATIN AMERICAN WOMEN'S AID REFUGE FOR THE YEAR ENDED 31 MARCH 2018**

### **Opinion**

We have audited the financial statements of Latin American Women's Aid Refuge (the 'charitable company') for the year ended 31 March 2018 which comprise Statement of financial activities, the Balance sheet 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report 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.

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## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF LATIN AMERICAN WOMEN'S AID REFUGE FOR THE YEAR ENDED 31 MARCH 2018**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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

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

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

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 8, 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.

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## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF LATIN AMERICAN WOMEN'S AID REFUGE FOR THE YEAR ENDED 31 MARCH 2018

### Auditor's responsibilities for the audit of the financial statements

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

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of our report

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



**Shruti Soni, ACCA**  
**Senior Statutory Auditor**  
Shruti Soni Ltd  
Certified Accountant  
Chislehurst Business Centre  
1 Bromley Lane  
London  
BR7 6LH

Date: 01 December 2018

# Latin American Women's Aid Refuge

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

For the year ended 31 March 2018

	Note	Unrestricted £	Restricted £	2018 Total £	Unrestricted £	Restricted £	2017 Total £
<b>Income from:</b>							
Donations and legacies	2	29,297	–	29,297	5,909	–	5,909
Charitable activities							
Emergency accomodation and support	3	174,708	66,318	241,026	89,365	61,776	151,141
Advice and Information	3	–	218,790	218,790	–	128,920	128,920
<b>Total Income</b>		<b>204,005</b>	<b>285,108</b>	<b>489,113</b>	<b>95,274</b>	<b>190,696</b>	<b>285,970</b>
<b>Expenditure on:</b>							
Raising funds	4	–	–	–	242	–	242
Charitable activities							
Emergency accomodation and support	4	52,539	66,273	118,812	132,825	61,849	194,674
Advice and Information	4	43,257	174,382	217,639	–	132,249	132,249
<b>Total expenditure</b>		<b>95,795</b>	<b>240,655</b>	<b>336,450</b>	<b>133,067</b>	<b>194,098</b>	<b>327,165</b>
<b>Net income / (expenditure) for the year</b>		<b>108,210</b>	<b>44,453</b>	<b>152,663</b>	<b>(37,793)</b>	<b>(3,402)</b>	<b>(41,195)</b>
Transfers between funds		–	–	–	201	(201)	–
<b>Net movement in funds</b>		<b>108,210</b>	<b>44,453</b>	<b>152,663</b>	<b>(37,592)</b>	<b>(3,603)</b>	<b>(41,195)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		129,095	–	129,095	166,687	3,603	170,290
<b>Total funds carried forward</b>		<b>237,305</b>	<b>44,453</b>	<b>281,758</b>	<b>129,095</b>	<b>–</b>	<b>129,095</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.

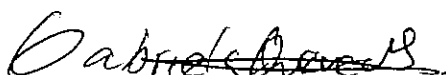
**Latin American Women's Aid Refuge**  
Balance sheet

Company no. 02261724

**As at 31 March 2018**

	Note	£	2018 £	2017 £
<b>Fixed assets:</b>				
Tangible assets	9		<u>1,446</u>	<u>2,892</u>
			<u>1,446</u>	<u>2,892</u>
<b>Current assets:</b>				
Debtors	10	26,541		32,574
Cash at bank and in hand		<u>294,600</u>	<u>172,803</u>	
		321,141	205,377	
<b>Liabilities:</b>				
Creditors: amounts falling due within one year	11	<u>38,829</u>	<u>77,174</u>	
<b>Net current assets / (liabilities)</b>			<u>282,312</u>	<u>128,203</u>
<b>Total assets less current liabilities</b>			<u>283,758</u>	<u>131,095</u>
Creditors: amounts falling due after one year	13		<u>2,000</u>	<u>2,000</u>
<b>Total net assets / (liabilities)</b>			<u><u>281,758</u></u>	<u><u>129,095</u></u>
<b>The funds of the charity:</b>	15			
Restricted income funds			<u>44,453</u>	-
Unrestricted income funds:				
Designated funds		51,373		51,373
General funds		<u>185,932</u>	<u>77,722</u>	
<b>Total unrestricted funds</b>			<u>237,305</u>	<u>129,095</u>
<b>Total charity funds</b>			<u><u>281,758</u></u>	<u><u>129,095</u></u>

Approved by the trustees on 29<sup>th</sup> November 2018 and signed on their behalf by

  
Name: \_\_\_\_\_  
Trustee GABRIELA QUEVEDO

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

**For the year ended 31 March 2018**

	Note	2018 £	£	2017 £	£
Cash flows from operating activities	16				
Net cash provided by / (used in) operating activities			121,797		3,937
Cash flows from investing activities:					
Purchase of fixed assets		–		(4,338)	
Net cash provided by / (used in) investing activities			–		(4,338)
Change in cash and cash equivalents in the year			121,797		(401)
Cash and cash equivalents at the beginning of the year			172,803		173,204
Cash and cash equivalents at the end of the year	17		294,600		172,803

For the year ended 31 March 2018

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**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 2018**

**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 accommodation and support | 50% |
| • Advice and information centre       | 50% |

**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 2018**

**2 Income from donations and legacies**

	Unrestricted £	Restricted £	2018 total Total £	2017 Total £
Donations	25,564	–	25,564	5,625
Other income	3,733	–	3,733	284
	<u>29,297</u>	<u>–</u>	<u>29,297</u>	<u>5,909</u>

**3 Income from charitable activities**

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Emergency accomodation and support	174,708	66,318	241,026	151,141
Sub-total for Emergency accomodation and support	<u>174,708</u>	<u>66,318</u>	<u>241,026</u>	<u>151,141</u>
Advice and Information	–	218,790	218,790	128,920
Sub-total for Advice and Information	<u>–</u>	<u>218,790</u>	<u>218,790</u>	<u>128,920</u>
Total income from charitable activities	<u>174,708</u>	<u>285,108</u>	<u>459,816</u>	<u>280,061</u>

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

For the year ended 31 March 2018

4 Analysis of expenditure

	Cost of raising funds £	Charitable activities				2017 Total £
		Emergency accommodation & Support £	Advice and Information £	Governance costs £	Support costs £	
Staff costs (Note 5)	-	65,008	111,775	-	29,855	209,656
Other staff cost	-	1,179	10,692	-	1,099	13,988
Client support and workshops	-	6,189	7,489	-	398	8,076
Events and other direct costs	-	-	5,632	-	1,801	4,587
Contractor and trainer fees	-	-	1,531	-	215	-
Fundraising charges & expenses	-	-	-	-	-	242
Premises rent	-	-	11,153	-	35,802	49,957
Rates and utilities	-	-	3,470	-	9,707	11,137
Refuge repairs and renewals	-	547	964	-	-	716
Bad debt provision	-	2,631	-	-	2,631	3,539
Website development and database	-	-	612	-	369	-
Telephone, IT support and internet	-	-	5,976	-	2,286	10,573
Printing, postage and stationery	-	-	3,230	-	-	2,532
General office expenses	-	-	2,145	-	537	1,975
Depreciation	-	-	-	-	1,446	1,446
Trustee meetings and expenses	-	-	-	-	-	243
Audit fee	-	-	-	3,000	-	1749
Volunteer expenses	-	-	4,359	-	-	0
Accountancy and other fees	-	-	5,353	-	-	6,749
Support costs	-	75,554	174,381	3,000	83,515	327,165
Governance costs	-	-	-	(3,000)	-	-
<b>Total expenditure 2018</b>	-	<b>118,812</b>	<b>217,639</b>	-	-	<b>327,165</b>
<b>Total expenditure 2017</b>	<b>242</b>	<b>182,018</b>	<b>144,906</b>	-	-	<b>327,166</b>

Of the total expenditure, £95,795 was unrestricted (2017: £133,067) and £240,655 was restricted (2017: £194,098).

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

**For the year ended 31 March 2018**

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

Staff costs were as follows:

	2018 £	2017 £
Salaries and wages	194,220	189,338
Redundancy and termination costs	11,956	4,341
Social security costs	304	15,977
Employer's contribution to defined contribution pension schemes	158	–
	<u>206,638</u>	<u>209,656</u>

No employee earned more than £60,000 during the year (2016: nil).

The total employee benefits including pension contributions of the key management personnel were £159,00 (2017: £112,769) consisting of 7 (2017: 4) employees.

**6 Staff numbers**

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

	2018 No.	2017 No.
Charitable activities	15.0	9.0
	<u>15.0</u>	<u>9.0</u>

**7 Related party transactions**

There are no related party transactions to disclose for 2018 (2017: 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	5,399	5,399
Additions in year	–	–
At the end of the year	<u>5,399</u>	<u>5,399</u>
<b>Depreciation</b>		
At the start of the year	2,507	2,507
Charge for the year	1,446	1,446
At the end of the year	<u>3,953</u>	<u>3,953</u>
<b>Net book value</b>		
At the end of the year	<u>1,446</u>	<u>1,446</u>
At the start of the year	<u>2,892</u>	<u>2,892</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 2018**

**10 Debtors**

	2018 £	2017 £
Rent arrears	7,601	4,331
Grant debtors and accrued income	17,139	26,442
Prepayments and other debtors	1,801	1,801
	<u>26,541</u>	<u>32,574</u>

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

	2018 £	2017 £
Taxation and social security	–	299
Rent prepaid and Other creditors	24,072	18,848
Accruals	6,753	2,000
Deferred income (note 12)	8,004	56,027
	<u>38,829</u>	<u>77,174</u>

**12 Deferred Income**

Deferred income comprises of grants received for future period

	2018 £	2017 £
Balance at the beginning of the year	56,027	–
Amount released to income in the year	(56,027)	–
Amount deferred in the year	8,004	56,027
	<u>8,004</u>	<u>56,027</u>

**13 Provision for liability and charges**

	2018 £	2017 £
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	1,446	–	–	1,446
Net current assets	184,486	51,373	44,453	280,312
<b>Net assets at the end of the year</b>	<u>185,932</u>	<u>51,373</u>	<u>44,453</u>	<u>281,758</u>

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

**For the year ended 31 March 2018**

**14 Analysis of net assets between funds (previous year)**

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	2,892	-	-	2,892
Net current assets	74,830	51,373	-	126,203
<b>Net assets at the end of the year</b>	<b>77,722</b>	<b>51,373</b>	<b>-</b>	<b>129,095</b>

**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 £
<b>Restricted funds:</b>					
Emergency accomodation & support					
Henry Smith Foundation	-	35,500	(35,500)	-	-
BBC Children in Need	-	30,818	(30,773)	-	45
Advice and Information					
London Borough of Islington	-	21,915	(21,765)	-	150
Big Lottery Fund – 30th					
Anniversary celebration	-	7,000	(6,910)	-	90
Big Lottery Fund – Women					
Weaving Change	-	189,875	(145,707)	-	44,168
<b>Total restricted funds</b>	<b>-</b>	<b>285,108</b>	<b>(240,655)</b>	<b>-</b>	<b>44,453</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Office premises	8,027	-	-	-	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	22,207	-	-	-	22,207
<b>Total designated funds</b>	<b>51,373</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,373</b>
<b>General funds</b>	<b>77,722</b>	<b>204,005</b>	<b>(95,795)</b>	<b>-</b>	<b>185,932</b>
<b>Total unrestricted funds</b>	<b>129,095</b>	<b>204,005</b>	<b>(95,795)</b>	<b>-</b>	<b>237,305</b>
<b>Total funds</b>	<b>129,095</b>	<b>489,113</b>	<b>(336,450)</b>	<b>-</b>	<b>281,758</b>

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

**For the year ended 31 March 2018**

**15 Movements in funds (prior year)**

	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	-	35,000	(35,000)	-	-
BBC Children in Need	-	26,776	(26,849)	73	-
Advice and Information					
London Borough of Islington	-	24,640	(24,634)	(6)	-
Big Lottery Fund – Breaking The Cycle	1,568	20,160	(21,273)	(455)	-
Big Lottery Fund – Women Weaving Change	-	84,120	(84,307)	187	-
City Bridge Trust	2,035	-	(2,035)	-	-
<b>Total restricted funds</b>	<b>3,603</b>	<b>190,696</b>	<b>(194,098)</b>	<b>(201)</b>	<b>-</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Office premises	8,027	-	-	-	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	-	-	(37,793)	22,207
<b>Total designated funds</b>	<b>89,166</b>	<b>-</b>	<b>-</b>	<b>(37,793)</b>	<b>51,373</b>
<b>General funds</b>	<b>77,521</b>	<b>95,274</b>	<b>(133,067)</b>	<b>37,994</b>	<b>77,722</b>
<b>Total unrestricted funds</b>	<b>166,687</b>	<b>95,274</b>	<b>(133,067)</b>	<b>201</b>	<b>129,095</b>
<b>Total funds</b>	<b>170,290</b>	<b>285,970</b>	<b>(327,165)</b>	<b>-</b>	<b>129,095</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 2018**

**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 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**

	2018	2017
	£	£
<b>Net Income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>152,663</b>	<b>(41,195)</b>
Depreciation charges	1,446	1,446
(Increase)/decrease in debtors	6,033	(18,371)
Increase/(decrease) in creditors	(38,345)	62,057
<b>Net cash provided by / (used in) operating activities</b>	<b>121,797</b>	<b>3,937</b>

**17 Analysis of cash and cash equivalents**

	At 1 April 2017 £	Cash flows £	Other changes £	At 31 March 2018 £
Cash in hand	172,803	121,797	-	294,600
<b>Total cash and cash equivalents</b>	<b>172,803</b>	<b>121,797</b>	<b>-</b>	<b>294,600</b>

**18 Operating lease commitments**

The charity's total future minimum lease payments relate to cancellable lease agreements which have a

	Property		Equipment	
	2018 £	2017 £	2018 £	2017 £
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 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