

Director's Annual Report and Review of Financial Activities

General and Administrative Information

Rephael House, a Company Limited by Guarantee, number 5294008, was incorporated on 23rd November 2004 and registered by the Charity Commission as Charity Number 1109437 on 11th May 2005. Throughout this report it is referred to as "the Company".

Rephael House previously operated as Rephael House Trust, an independent charity formed under Deed of Trust executed on 12th May 1996 and registered by the Charity Commission as Charity Number 1056062 on 11th June 1996.

The Directors for 2023/24 were Nicholas Cole, Tania Kotsokechagia and Deborah Tugulu.

The directors of the charitable company are its trustees for the purpose of charity law, but throughout this report are referred to as "the Directors". The Directors have the power to appoint new directors.

The Company's Registered Office is at 36b Woodhouse Road, North Finchley, London N12 0RG and the Company Secretary is John Govey. The Company's solicitor is Kirkwoods, 41a Church Road, Stanmore, Middlesex, HA7 4AB.

A bank account in the name of Rephael House is held with CafCash Ltd., PO Box 289, West Malling, Kent ME19 4TA and further accounts have been opened with the Co-Operative Bank plc, PO Box 101, 1 Balloon Street, Manchester M60 4EP.

Purposes and Aims

Our Objects

The charitable objects of the Company are:

The relief of people within the Greater London Area, the County of Hertfordshire and surrounding districts who are in conditions of need, hardship, distress or sickness arising from pregnancy, abortion, physical or sexual abuse, the breakdown of marriage/family life, personal relationships, bereavement, financial problems, eating disorders, addictions, mental illness and other afflictions by the provision of general counselling and advice and the advancement of the education of the public within the said district on matters relating to such conditions.

The Focus of our Work

These objects are currently fulfilled by running Rephael House as an affordable therapeutic service which provides professional confidential support. Within this environment we are able to support our service users on the journey to positive emotional and mental health. Rephael House also provides outreach services to schools and colleges.

RePHAEL is an acronym standing for Respecting People's Health and Emotional Life.

Ensuring our Work Delivers our Aims

We review our aims, objectives and activities on an ongoing basis. The pandemic allowed the charity to review its working practices along with the annual planning day. Following this it has been more beneficial, and easier to respond quickly to a changing environment, to update the Directors in more depth on a monthly basis in substitution of an annual review. A newsletter is sent regularly to the Directors and contains changes at the centre, as well as any relevant news. Directors have the opportunity to respond to this, and items of discussion are taken to quarterly Board meetings.

This ensures our aims, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives. We have continued to review the effectiveness of the charity with annual appraisals and continual client feedback.

Rephael House - Year Ending 05 April 2024

Our Services

During the year Rephael House provided a number of different services therapy services:

Low-cost services

North Finchley venue (for those living in Barnet, surrounding boroughs and Hertfordshire):

- Children and young people 4-25 years
- Parents/carers of children and young people attending our service
- Bereavement
- Anti and post-natal pregnancy emotional health issues
- Domestic abuse.

Hatfield, Hertfordshire, venue (for those living in Hertfordshire):

- Young people 11-18 years.

Counselling is provided for up to one year for children and young people up to 18, and two years for those 19 and over.

Fully funded short term services

North Finchley venue (for those living in Barnet):

- Children and young people 4-18 years.

Hatfield venue (for those living in Hatfield, Welwyn Garden City and surrounding areas):

- Young people 11-18 years.

Full cost services

General counselling in North Finchley for anyone not eligible to access our other services.

Other services

Bespoke in-house counselling services for schools and colleges.

Short term therapy service to a homeless service and dance school.

How our Activities Deliver Public Benefit

Service Users

Our therapeutic service offers weekly sessions to clients in our target groups. The length of therapy is dependent on which service is accessed. Clients can self-refer or be referred. They receive a short telephone assessment with the Clinical Services Manager (CSM) or the Chief Executive Officer (CEO), and then are either allocated to the most appropriate therapist or placed on our waiting list. When they are placed with a therapist, initial assessment sessions are undertaken to establish the nature of the client's presenting issues in further detail, as well as to confirm that therapy is the appropriate step at that time and that external agencies are not required.

All non-funded clients are charged for therapy sessions: the cost to the centre is £47.50 per session delivered and clients are asked to contribute, where possible, a minimum of £22.50 towards this cost. For those unable to cover this cost a further discretionary fund may be available, but this is subject to funding.

A drop-in service is provided for those who may want either a 'taster' or one-off session. This also helps those who are ambivalent about therapy.

Service	Enquiries for service		Service users		Number of sessions	
	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Pregnancy crisis	2	10	6	11	76	193
Young people	245	196	236	200	4,043	3,508
Bereavement	12	14	12	14	220	184
Domestic abuse	28	18	19	19	390	343
Hatfield CAMHS	150	125	112	125	893	914
Barnet CAMHS	188	149	146	150	1,170	1,093
Schools	109	132	144	127	1,459	1,258
General counselling	22	16	19	16	174	296
Innovation Dance	8	17	12	17	97	141
Open Door	21	41	23	41	208	216
Total	785	718	729	720	8,730	8,146

Rephael House - Year Ending 05 April 2024

Counselling Arrangements

With the collaboration of the CEO and CSM the service has continued to grow throughout the year, and they continue to run and develop the professional services within Rephael House and the outreach services.

In the last year we have employed the services of an additional 8 therapists. At the end of the period the total therapist team was 39; this was either in their capacity as a student on placement, an employed therapist, or sessional worker. Annual reviews were completed during the year.

We continued to work with several schools, primary and secondary in Barnet and Hertfordshire. Play therapy is provided for children under the age of 12, and counselling for older pupils. This service is provided by qualified therapists with specific training and experience in working with children and young people.

The commissioned services in Barnet and Hatfield have continued during the year. The Hatfield service continues to offer a long-term service alongside the commissioned CAMHS service.

Clinical team meetings, between therapists, CEO, CSM and the Supervisors have continued every two weeks.

Child Protection Training had been completed by all those requiring it, including a relevant course for Directors, and DBS checks are carried out and updated appropriately. All therapists work to the British Association for Counselling and Psychotherapy (BACP) Ethical Framework for Good Practice in Counselling and Psychotherapy and hold an enhanced Disclosure and Barring Service (DBS) check. Qualified therapists must be accredited with a professional body or be working towards accreditation.

Centre Administration and Publicity

Regular meetings are held between the CEO, CSM, the Business Manager and Administrator to ensure the smooth running of the centre. The CEO and CSM also meet with the centre supervisors to ensure that therapists are working in an ethical manner.

Rephael House is an organisational member of BACP, Youth Access and COMMUNITY Barnet.

All policies and procedures have been updated for the coming year.

We continue to use social media for the promotion of the services we offer we also have an active and informative website which can be accessed at: <http://www.rephaelhouse.org.uk>. Our social media is updated daily. These accounts help us to stay connected with a wider community and keep up to date with other organisations and professionals in the field of mental health. This has increased our presence online and has allowed people to be able to access our services with ease.

Referrals from all services continue to increase and we continue to receive client referrals from GPs and health professionals, as well as through schools.

We send out a newsletter monthly to the friends of Rephael House, funders and ex clients as well as other professionals, which amounts to over 400 people and have received positive feedback.

We also attend networking and professional meetings and ensure that everyone is informed of the services we provide, as well as the waiting times.

Rephael House - Year Ending 05 April 2024

Projects Accomplished

1.	Governance and Board of Directors	Commencement of risk assessment.
2.	Development of all services	Developed networking links with other services, and discussions with additional schools. Contingency planning in place for loss of CAMHS Herts service. Employed additional supervisors.
3.	Ongoing quality assurance	Annual review of policies and procedures. Refined database reports. Annual review of services.
4.	Expansion / updating of IT	Ongoing updates to database.
5.	Funding and fundraising	Fundraising sought to continue services. Chosen as charity for local fundraising event in next financial year.
6.	Publicity and Marketing	Continuation and expansion of social media to promote services.

Projects Planned

In addition, the Directors have various projects under discussion to further the objects over a number of years:

1.	Governance and Board of Directors	Expansion of Board. Finalisation of risk assessment and EDI review.
2.	Development of all services	Develop networking links with other services. Expand outreach work within schools. Management of closing of CAMHS Hertfordshire service; review of Hertfordshire fee paying service.
3.	Ongoing quality assurance	Annual review of policies and procedures. Refine database reports. Annual review of services.
4.	Expansion / updating of IT	Ongoing review and update of website. Update database as required, with new report for therapists.
5.	Funding and fundraising	Fundraising strategy to be reviewed. More funders to be identified for applications. Continue to promote 'Friends' programme.
6.	Publicity and Marketing	Continuation and expansion of social media to promote services.

Financial Review and Policies

Over the year there was a net loss of £6,420 (surplus of £10,549 in 2022/23). The operating loss was £17,753 (surplus of £11,949 in 2022/23).

Turnover increased by 13%, so the Directors decided to invest in additional staff and reassess the market rate. Consequently, staff costs increased by 26% in the current year, funded out of reserves.

The schools work and commissioned work have both continued to increase. It is anticipated that income will further increase in subsequent years.

Rephael House - Year Ending 05 April 2024

Principal Funding Sources

Voluntary Income

The Directors are truly grateful to the 'Friends', who continue to support the Centre by making regular monthly payments to the Company.

In addition, donations from the following organisations were thankfully awarded during the year:

London Borough of Barnet	(unrestricted donations of £7,750)
BKL Accountants	(see Note 3 to the Statement of Financial Activities)
John Lyon's Charity	(see Note 3 to the Statement of Financial Activities)
Postcode Lottery	(see Note 3 to the Statement of Financial Activities)
Tesco / Groundwork UK	(see Note 3 to the Statement of Financial Activities)
Young Barnet Foundation	(see Note 3 to the Statement of Financial Activities)

Fundraising

The Directors aim to hold at least one fundraising event each year. In 2023/24, supporters and clients undertook a number of on-line initiatives and physical events.

	2023/24		2022/23	
Total Giving (PayPal) donations	£1,148	less £24 fees plus £180 gift aid	£1,481	less £29 fees plus £290 gift aid
Tennis Club quiz evening	-		£600	
Facebook birthday fundraising	£802	less £18 fees	£116	less £6 fees
The Compton School fundraising	-		£65	
Celebrity Catchphrase	-		£3,400	
Sponsored runs	£615		£110	
Other fundraising	-		£63	
TOTAL	£2,703		£6,090	

Reserves Policy

"Free Reserves" describe that part of the funds that is freely available for general purposes at the discretion of the Directors, but which is not yet spent, committed or designated, i.e. surplus liquid assets excluding endowments, restricted funds, designated funds and fixed assets held for the purposes of the Company.

The Reserves Policy sets the level of financial reserves, in line with the guidance issued by the Charity Commission, in order to maximise the resources available for the work of the Company.

The level at which these reserves is set should be adequate to cover the following elements:

- six month's running expenses (approx £250,000);
- other known future expense or opportunity that cannot be met out of current revenue; and
- any other contingencies or risks, assessed on the best evidence reasonably available, the likelihood of each of those needs arising, the possibility of support from elsewhere, and the potential consequences of the Company not being able to meet those needs.

The maximum reserves figure for 2024/25, calculated on the basis of the above policy, is £250,000. The reserves actually held on 5th April 2024 were £77,588 (unrestricted funds less tangible fixed assets). Reserves were £108,941 in 2023.

The Directors have also designated a discretionary fund to provide assisted places, a new building fund for building maintenance and an expansion fund for the Hatfield venue.

Investment Policy

It is the responsibility of the Directors to review the performance of investments from time to time.

This is undertaken regularly. A higher rate deposit account with Hampshire Trust Bank was opened in 2017/18. A longer term investment of £65,000 was made in January 2018 in a unit trust with St James's Place. This gained £11,333 in the current year (lost £1,400 in 2022/23). See Note 7 to the Statement of Financial Activities.

Rephael House - Year Ending 05 April 2024

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 23rd November 2004 and registered as a charity on 11th May 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All members of the Management Committee give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in Note 4 to the Statement of Financial Activities.

The more traditional business and therapeutic skills are now well represented on the Management Committee. In an effort to maintain this broad skill mix, members of the Management Committee regularly assess their skills, any skills deficits are identified at the annual planning day and active recruitment of new directors with these skills are sought.

Director Induction and Training

Induction training is provided for Directors, covering:

- The obligations of Management Committee members.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.
- An overview of the counselling service and the counselling and voluntary sector ethos.
- Supporting with fundraising events.

Directors are encouraged to meet staff and volunteers at various agency events held over the year.

Organisational Structure

The Directors have to meet at least twice a year, two Directors forming a quorum. Four on-line meetings were held in 2023/24. In addition, decisions may be taken by means of a resolution in writing, by telephone, or by e-mail. Day-to-day decisions concerning the centre running are delegated to Anesta Edge as CEO.

The Directors have a number of independent contacts, whose advice they can draw on as required. Current contacts include an accountant, solicitor, nurse, and previous volunteer counsellors.

Risk Assessment

It is the responsibility of the Directors to identify, assess and mitigate against any major risks to which the Company is exposed. A separate risk register is being prepared by the Directors.

Annual Report approved by Directors and signed on their behalf by:



Nicholas Cole
Director

Date: 18th November 2024

Rephael House - Year Ending 05 April 2024

Statement of Financial Activities including Income and Expenditure Account

Income	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023/24 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022/23 £
Donations and legacies							
Gift Aided donations (gross)	5	3,693	0	3,693	3,596	0	3,596
Donations received gross		258	0	258	240	0	240
Other donations - individuals		1,540	0	1,540	540	0	540
Grants & gifts - organisations	3	<u>7,750</u>	<u>77,130</u>	<u>84,880</u>	<u>18,442</u>	<u>38,623</u>	<u>57,065</u>
Total donations and legacies		<u>13,241</u>	<u>77,130</u>	<u>90,371</u>	<u>22,818</u>	<u>38,623</u>	<u>61,441</u>
Income from charitable activities							
Counselling charges		126,613	0	126,613	126,694	0	126,694
Commissioned work		147,930	0	147,930	138,745	0	138,745
Schools work		100,272	0	100,272	81,650	0	81,650
Counselling room rent		<u>30</u>	<u>0</u>	<u>30</u>	<u>40</u>	<u>0</u>	<u>40</u>
Total income from charitable activities		<u>374,845</u>	<u>0</u>	<u>374,845</u>	<u>347,129</u>	<u>0</u>	<u>347,129</u>
Income from other trading activities							
Fundraising events and sales (gross)	5	<u>2,745</u>	<u>0</u>	<u>2,745</u>	<u>6,125</u>	<u>0</u>	<u>6,125</u>
Investment Income							
Interest and dividends		<u>3,082</u>	<u>0</u>	<u>3,082</u>	<u>1,186</u>	<u>0</u>	<u>1,186</u>
Other income							
PAYE allowance and insurance claim		<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Total Income		<u>398,913</u>	<u>77,130</u>	<u>476,043</u>	<u>382,258</u>	<u>38,623</u>	<u>420,881</u>
Expenditure							
Expenditure on charitable activities							
Employed staff	4	120,536	15,430	135,966	102,983	15,950	118,933
Employer's NIC, pension	4	14,967	500	15,467	12,613	650	13,263
Sessional staff		199,347	25,840	225,187	141,588	24,250	165,838
Staff costs, training & recruitment		5,506	750	6,256	4,574	100	4,674
Resources		1,388	1,350	2,738	2,079	1,500	3,579
Renewal of fittings, furniture & equipment		5,293	0	5,293	2,356	1,850	4,206
Premises		40,412	6178	46,590	33,984	5,325	39,309
Depreciation of refurbishment		4,491	0	4,491	4,491	0	4,491
Support costs	6	<u>43,576</u>	<u>6,925</u>	<u>50,501</u>	<u>49,892</u>	<u>3,330</u>	<u>53,222</u>
Total charitable activities		<u>435,516</u>	<u>56,973</u>	<u>492,489</u>	<u>354,560</u>	<u>52,955</u>	<u>407,515</u>
Expenditure on raising funds							
Fundraising fees		42	0	42	35	0	35
Investment management fees		<u>1,265</u>	<u>0</u>	<u>1,265</u>	<u>1,382</u>	<u>0</u>	<u>1,382</u>
Total expenditure on raising funds		<u>1,307</u>	<u>0</u>	<u>1,307</u>	<u>1,417</u>	<u>0</u>	<u>1,417</u>
Total Expenditure		<u>436,823</u>	<u>56,973</u>	<u>493,796</u>	<u>355,977</u>	<u>52,955</u>	<u>408,932</u>
Gains (losses) on investments - unrealised	7	<u>11,333</u>	<u>0</u>	<u>11,333</u>	<u>(1,400)</u>	<u>0</u>	<u>(1,400)</u>
Net Income (Expenditure)		<u>(26,577)</u>	<u>20,157</u>	<u>(6,420)</u>	<u>24,881</u>	<u>(14,332)</u>	<u>10,549</u>
Net movement in funds		<u>(26,577)</u>	<u>20,157</u>	<u>(6,420)</u>	<u>24,881</u>	<u>(14,332)</u>	<u>10,549</u>
Total funds brought forward		<u>347,469</u>	<u>5,000</u>	<u>352,469</u>	<u>322,588</u>	<u>19,332</u>	<u>341,920</u>
Total funds carried forward		<u>320,892</u>	<u>25,157</u>	<u>346,049</u>	<u>347,469</u>	<u>5,000</u>	<u>352,469</u>

Rephael House - Year Ending 05 April 2024

Balance Sheet at 05 April

Company Number 5294008

	Note	2023/24 £	2022/23 £
Fixed Assets			
Tangible Fixed Assets	7	90,403	94,894
Investments	7	<u>77,231</u>	<u>66,370</u>
		<u>167,634</u>	<u>161,264</u>
Current Assets			
Debtor: Commissioning body		0	18,611
Debtor: HMRC Gift Aid tax claim		919	1,009
Cash at bank and in hand		94,200	61,066
Short term deposits		<u>83,326</u>	<u>122,433</u>
		<u>178,445</u>	<u>203,119</u>
Liabilities			
Amounts falling due within one year			
Prepayments		<u>0</u>	<u>(11,884)</u>
Net Current Assets		<u>178,445</u>	<u>191,235</u>
Amounts falling due after more than one year			
Key deposits		<u>(30)</u>	<u>(30)</u>
Net Assets		<u>346,049</u>	<u>352,469</u>
Funds of the charity	8		
Unrestricted funds	2	167,991	203,835
Designated funds (unrestricted)	2	152,901	143,634
Restricted income funds	3	<u>25,157</u>	<u>5,000</u>
		<u>346,049</u>	<u>352,469</u>

For the year ending 5th April 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Accounts approved by the Directors and signed on their behalf by:



Nicholas Cole
Director

Date: 18th November 2024

The notes on pages 9 to 12 form part of these accounts.

Rephael House - Year Ending 05 April 2024

Notes to the Financial Statements

Note 1 Accounting Policies

1a Basis of preparation

These financial statements have been prepared for the year to 5 April 2024.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

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 United Kingdom and Republic of Ireland (Charities SORP FRS 102, second edition, October 2019); the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) amended to January 2022; and the Charities Act 2011.

The Company constitutes a public benefit entity as defined by FRS 102.

The Directors are pleased to report that, despite losses in the current year, the work is continuing to expand and it is anticipated that income will further increase in subsequent years.

The Company remains in a satisfactory state of solvency.

1b Funds

General funds represent the funds of the Company that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Company. Funds designated for a particular purpose by the Directors are also unrestricted.

The financial statements include all transactions, assets and liabilities for which the Directors are responsible in law.

1c Income

Donations and legacies

Donations are recognised when received by or on behalf of the Company. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Grants and legacies to the Company are accounted for as soon as the Directors are notified of its entitlement, that receipt is probable and the amount due can be measured reliably.

As it is impractical for the contribution of volunteers to be measured reliably for accounting purposes, their voluntary work is not credited in the financial statements.

Income from charitable activities

All income from charitable activities is accounted for gross.

Investment income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

1d Expenditure

Grants

Grants and donations are recorded when paid over, or when awarded if that award creates a constructive obligation on the Directors.

Support costs

Support costs represent expenditure that does not directly relate to a specific activity. All support costs have been allocated to charitable activities because any allocation between the specific activities would be immaterial.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Rephael House - Year Ending 05 April 2024

1e Fixed Assets

Fixtures, Fittings and Office Equipment

Equipment is depreciated on a straight-line basis over three years. Individual items with a purchase price of £1,500 or less are written off on acquisition.

1f Current Assets

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than one month from the date of acquisition. Deposits for more than one month but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Stock and Work in Progress

This is not shown on the Balance Sheet, as no significant stock is held.

1g Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the trustees anticipate it will pay to settle the debt.

1h Statement of cash flows

The financial statements do not include a statement of cash flows as the Company constitutes a small charity under the SORP.

Note 2 General Funds and Designated Funds (Unrestricted)

General funds represent the funds of the Company that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Company.

Funds designated for a particular purpose by the Directors are also unrestricted. At the end of 2015/16, the Directors designated a discretionary fund for the benefit of those service users who cannot afford the full cost of their counselling. This fund is replenished each year. The Directors have also designated a building fund for future maintenance and an expansion fund for the Hatfield centre.

Designated Funds (unrestricted)	Purpose	Brought Forward	Utilised in 2023/24	from General Funds	Carried Forward
		£	£	£	£
Discretionary fund	to assist in providing counselling where no other support is available	60,886	70,733	80,000	70,153
Building fund	for building maintenance	12,748	0	0	12,748
Expansion fund	for the Hatfield venue	<u>70,000</u>	<u>0</u>	<u>0</u>	<u>70,000</u>
Total		143,634	70,733	80,000	152,901

Note 3 Restricted Income Funds

Restricted income funds received can be identified from the appropriate column in the Statement of Financial Activities. These comprise the following grants given for specific purposes:

Grant Body	Purpose	Brought Forward	Grant Received	Utilised in 2023/24	Carried Forward
		£	£	£	£
Big Lottery Fund	IT grant	5,000	0	5,000	0
John Lyon's Charity	children and young people's services	0	30,000	30,000	0
Tesco / Groundwork UK	children and young people's services	0	1,625	1,625	0
Young Barnet Foundation	children and young people's services	0	5,805	538	5,267
BKL Accountants	parenting groups	0	4,320	4,320	0
Postcode Lottery	parenting groups	0	15,490	15,490	0
Big Lottery Fund	parenting groups	<u>0</u>	<u>19,890</u>	<u>0</u>	<u>19,890</u>
Total		5,000	77,130	56,973	25,157

The Trust does not have any endowment funds.

Rephael House - Year Ending 05 April 2024

Note 4 Employment Costs and Related Party Transactions

4a Staff Costs and Emoluments

The total employment costs relating to the CEO, Clinical Services Manager, four Counsellors, two Supervisors, Business Manager and two Administrators are shown below. Of these, the Business Manager's and Administrators' costs are shown under Note 6. All staff are employed under part-time contracts.

No employees received emoluments in excess of £60,000.

Other counsellors work in the Centre on a self-employed basis.

	2023/24	2022/23
Gross salaries	168,590	142,805
Employer's national insurance #1	11,880	10,228
Pension costs	<u>3,587</u>	<u>3,035</u>
Total cost	<u>184,057</u>	<u>156,068</u>
Average number of staff	10.7	10.7
Full-time equivalent posts	4.1	3.9

Note #1 - before deduction of PAYE allowance

4b Director Remuneration

The key management personnel of the Trust constitute the Directors.

No remuneration or expenses were paid to Directors or other related parties in 2023/24, other than out-of-pocket expenses (and none in 2022/23).

No Directors were paid in their role as a trustee in 2023/24 (and none in 2022/23).

4c Other Related Party Transactions

There were no other related party transactions in 2023/24 (and none in 2022/23), apart from services provided on a voluntary basis.

Note 5 Tax recovered on Gift Aided Income

	2023/24 £	2022/23 £
Gift Aided donations (net)	2,385	2,490
tax recovered thereon	<u>596</u>	<u>623</u>
Gross Gift Aided donations	2,981	3,113
Donations from Clients (net)	570	387
tax recovered thereon	<u>142</u>	<u>97</u>
Gross Donations from Clients	712	483
Fundraising events (net)	2,565	5,835
tax recovered thereon	<u>180</u>	<u>290</u>
Gross Fundraising events	2,745	6,125
Total tax recovered	<u>918</u>	<u>1,009</u>

Rephael House - Year Ending 05 April 2024

Note 6 Support Costs

	2023/24 £	2022/23 £
Centre administration	17,292	25,238
Employed Manager/Administrator	29,919	23,872
Self-Employed Administrator	2,705	3,682
Advertising of services	76	102
Bank charges	496	313
Governance	<u>13</u>	<u>15</u>
Total support costs	<u>50,501</u>	<u>53,222</u>

Note 7 Fixed Assets

Tangible Fixed Assets

	2023/24 £	2022/23 £
Brought forward at 6 April	94,894	99,385
Depreciation	<u>(4,491)</u>	<u>(4,491)</u>
Net book value at 5 April	<u>90,403</u>	<u>94,894</u>

Tangible fixed assets comprise refurbishment costs of leasehold premises for the counselling centre, depreciated over the twenty-five years of the lease on a straight line basis.

Investments

	2023/24 £	2022/23 £
Brought forward at 6 April	66,370	68,557
Charges and fees	(1,265)	(1,382)
Interest and dividends reinvested	793	595
Increase (decrease) in valuation	<u>11,333</u>	<u>(1,400)</u>
Carried forward at 5 April	<u>77,231</u>	<u>66,370</u>

Investments comprise a medium risk Unit Trust held with St James's Place since 24 January 2018.

Note 8 Fund Summaries

Summary of Fund Movements

	Balance £ b/f 6 April	Income £	Expenditure £	Gains £	Transfers £	Funds £ c/f 5 April
General funds	203,835	398,913	366,090	11,333	(80,000)	167,991
Designated funds	143,634	0	70,733	0	80,000	152,901
Restricted income funds	<u>5,000</u>	<u>77,130</u>	<u>56,973</u>	<u>0</u>	<u>0</u>	<u>25,157</u>
Total	<u>352,469</u>	<u>476,043</u>	<u>493,796</u>	<u>11,333</u>	<u>0</u>	<u>346,049</u>

Analysis of Net Assets by Fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Non-Current Assets	167,634	0	0	167,634
Current Assets	387	152,901	25,157	178,445
Liabilities	<u>(30)</u>	<u>0</u>	<u>0</u>	<u>(30)</u>
Fund Balance	<u>167,991</u>	<u>152,901</u>	<u>25,157</u>	<u>346,049</u>

Rephael House - Year Ending 05 April 2024

Independent Examiner's Report to the Trustees of Rephael House

I report on the accounts of the company for the period ended 5th April 2024, which are set out on pages 7 to 12.

Respective Responsibilities of Trustees and Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

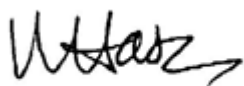
Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 31st December 2024



Mary Hase BA FCA CTA

11 Greenacre Close
Barnet
EN5 4QB