

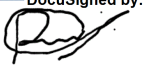
Respect for All CIO

Unaudited Accounts for the period ended 31 March 2023

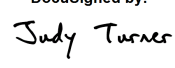
Respect for All Approval Statement for the period ended 31 March 2023

We approve these accounts which comprise the statement of financial activities, balance sheet and related notes. We acknowledge our responsibilities for the accounts and providing all of the information and explanations necessary for their completion.

Treasurer - Priscilla Asirifi

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Date: 18/12/2023

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Chair - Judy Turner

Date: 12/19/2023

Report from the Trustees for the period ended 31 March 2023

Respect for All CIO [RfA] is a charity providing specialist counselling services to learning-disabled people, autistic people and their families and carers across Greater Manchester.

The Board of Trustees formally agreed to change Respect for All's accounting period end to 31 March. (It's previous period end was 31 May).

Therefore, this set of accounts covers the 10-month period - 1 June 2022 to 31 March 2023. The reason for the change is to bring the Charity's accounting period in line with most NHS annual contracts.

The Trustees have considered the Charity Commission's general guidance on public benefit in relation to the objectives of the charity. This report sets out those objectives and describes how they have been met in the current year.

Respect for All CIO continues the values of RfA's founders in 2001 who developed a client-centred counselling service based on the social model of disability. They first registered as an unincorporated charity in 2009 supported initially by charitable trusts and then by NHS grants and commissions. In 2020 the new incorporated RfA CIO took over all the assets and liabilities of the unincorporated charity Respect for All (Charity 1129953).

RfA has continued to deliver its specialist counselling service using the charity's 2021 – 2024 business plan. The infrastructure of the charity has continued to develop and RfA is well positioned for future growth and funding opportunities. A new client management database and accounting system have been introduced alongside an overhaul of HR procedures. New group services have been designed and successfully piloted thanks to the continued support of our ongoing funding from Greater Manchester Health and Social Care Partnership (GMHSCP).

RfA is committed to reaching autistic people and learning-disabled people across Greater Manchester. Ongoing funding from GMHSCP has helped RfA's reach across GM. Stockport has a long history of supporting autistic people in their borough to have counselling from RfA through spot purchasing and Manchester also have procedures for GPs to refer to the RfA service. Rochdale continues to fund RfA via an annual grant of £25,000. Over the past year, we have developed a more robust, efficient, and effective working relationship with Salford and Trafford, as a result referrals in these localities have increased. In Bury and Oldham, some clients have been helped by spot-funding but there have been few or no successful applications for funding for an RfA service by residents of Bolton, Wigan or Tameside. The GMHSCP grant allows us to reach a few people in those areas and to provide our specialist services to others whose need we recognise which are not yet eligible for NHS commissioned support. This includes counselling for the families and carers of autistic and/or learning-disabled people and people without an autism diagnosis. Only Stockport and Rochdale fund people who self-identify as autistic. It also helps us, where the need is urgent, to provide a service without waiting for the lengthy process of spot purchase approval.

The team of RfA counsellors are the heart and soul of the charity and have delivered counselling to 291 individual clients during the 10-month period reported in these accounts (June 1st 2022 – 31st March 2023). During the 10-months period, we received 440 unique referrals. It should be noted that due to the high demand for services and subsequent long waiting lists to start counselling, we regrettably paused accepting new referrals between July and November. The high demand for our services is evidenced by the majority

of the 440 new referrals being received when we re-opened referrals in November 2022 to March 2023 (5 months). We are currently experiencing a referral rate which will lead to over 1000 new referrals a year. In adapting to the demand, further recruitment of specialist counsellors was undertaken in September 2022 and our team has increased from 23 to 32 counsellors.

When recruiting counsellors and student placements, RfA ensures that they have personal or lived experience of learning disability and/or autism, or significant professional experience and a passion for the need for specialist services for our client group. We look for a range of skills as we aim to offer a variety of counselling methods including person-centred, integrative, hypnotherapy/relaxation therapy, NLP (neuro linguistic programming), CBT (cognitive behavioural therapy), play therapy and mindfulness. RfA also supports students on placement and makes some use of experienced volunteers.

The public benefit of RfA is shown in the improvements to their well-being that are reported by clients' own and their counsellor's assessment using appropriate assessment tools. Further information on our service including Annual Reports are available by emailing info@respectforall.org.uk.

As shown in these accounts Respect for All's income has continued to increase. £201,661 in FY20/21 to £314,717 in FY21/22 to £324,486 over the 10-month period in FY22/23. RfA maintains all grant income as a restricted fund. The £91,151 carried forward in this fund has already been allocated to clients referred in FY22/23 but due to start counselling after 31 March 2023. RfA CIO completes its FY22/23 with £200,612 in unrestricted reserves which meets a reserves policy of nearly 6 months forecast running costs. This allows RfA to invest in developing and extending its service in the coming year to support the demand and expansion of services, and as such have made a commitment from reserves to appoint a Head of Charity Development post.

Governance and Organisational Structure

Respect for All is a Charitable Incorporated Organisation incorporated in 2020 and is governed by a board of trustees.

Charity Name: Respect for All CIO

Contact Address: The Old Town Hall, 5 Irwell Place, Eccles, Salford, M30 0FN

Bank: The Co-operative Bank PO Box 200, Skelmersdale, WN8 6 WT

Website: www.respectforall.org.uk

Email: info@respectforall.org.uk

Trustees as at 31st March 2023:

Judy Turner	Chair (appointed 09/03/20)
Adam Owens	Treasurer (resigned 15/05/23)
Maggie Walker	(appointed 09/03/20)
Eileen Steed	(appointed 09/03/20)
Eric Irozuro	(appointed 27/04/21)

Trustees at time of writing:

Judy Turner	Chair (appointed 09/03/20)
Priscilla Asirifii	Treasurer (appointed 28/06/23)
Maggie Walker	(appointed 09/03/20)
Eileen Steed	(appointed 09/03/20)
Eric Irozuro	(appointed 27/04/21)
Shirley Woods-Gallagher	(appointed 28/06/23)
Michael Molete	(appointed 28/06/23)

Respect for All – Statement of Financial Activities for the period ended 31 March 2023

		Period ended 31/03/2023		31/03/2023	31/05/2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Income					
Rochdale SIF Grant		-	21,197	21,197	25,000
GMHSCP Grant		-	91,417	91,417	102,333
Counselling Fees	Other boroughs/CCGs	68,230	-	68,230	43,186
Counselling Fees	self-funders	440	-	440	6,954
Counselling Fees	Stockport CCG	114,177	-	114,177	113,910
Counselling Fees	Manchester CCG	29,025	-	29,025	23,334
Bank interest received		189	-	189	63
Total Income		212,061	112,614	324,675	314,780
Direct Costs					
Counselling Sessions		131,420	22,377	153,797	94,533
Counselling DNA		3,622	1,805	5,427	4,171
Counselling GMHSCP		-	50,929	50,929	20,975
Counselling Supervision		2,926	-	2,926	300
Mentoring		121	-	121	747
Safeguarding		918	-	918	740
Training		-	-	-	3,889
Advocacy		1,688	36	1,724	837
Total Direct Costs		140,695	75,147	215,842	126,192
Indirect Costs					
Administration and Co-ordinator		269	269	538	822
Salaries		39,788	39,788	79,576	73,649
Staff costs		1,084	1,084	2,168	280
Insurance - RFA General		552	552	1,104	519
CRB/DBS		447	447	894	205
Stationery		32	32	64	178
Telephone and internet		629	629	1,258	2,652
Accounting costs		450	450	900	2,134
Website/IT		2,473	2,473	4,946	16,047
Sundry Expenses		2,333	2,333	4,666	2,063
Travel		58	58	116	383
Depreciation		3,705	-	3,705	2,671
Total Indirect Costs		51,820	48,115	99,935	101,603

Continued - Respect for All – Statement of Financial Activities for the period ended 31 March 2023

	Period ended 31/03/2023		31/03/2023	31/05/22
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Surplus/(deficit) for the period	19,546	(10,648)	8,898	86,985
Surplus/(deficit) brought forward	181,066	101,799	282,865	195,880
Total surplus/(deficit) carried forward	200,612	91,151	291,763	282,865

The Statement of Financial Activities include all the gains and losses in the period and therefore a statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing services.

The notes on pages 9 – 11 form part of the financial statements


Respect for All - Balance Sheet for the period ended 31 March 2023

		31/03/2023		31/05/2022	
	Note	£	£	£	£
<u>Fixed Assets</u>					
Computer Equipment	2		8,447		10,243
<u>Current Assets</u>					
Bank Balances					
Unrestricted		249,501		212,626	
Restricted - Allocated funding	3	91,151		101,799	
Total at Bank			340,652		314,425
Debtors	4	38,830		29,080	
Prepayments and Accrued Income		46,323		28,018	
			85,153		57,098
<u>Total Assets</u>			434,252		381,766
<u>Current Liabilities</u>					
Creditors	5	26,588		6,335	
Accruals		900		900	
Grants		115,000		91,666	
			(142,488)		(98,901)
<u>Net Assets</u>			291,763		282,865

		31/03/2023	31/05/2022
<u>Funds of the Charity</u>		£	
Restricted Funds		91,151	101,799
Unrestricted Funds		200,612	181,066
		291,763	282,865

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

These financial statements were approved by the Board of Trustees and authorised for issue on 04/12/2023 and signed on their behalf by Priscilla Asirifi

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The notes on pages 9 – 11 form part of the financial statements

Notes to the Financial Statements for the Period ended 31 March 2023

1. Principle Accounting Policies

Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities. In preparing the financial statements the charity follows best practice laid down in the Statement of Recommended Practice - Accounting and Reporting

Going concern

The trustees consider it appropriate to prepare the financial statements on a going concern basis.

Recognition of income

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

Liability recognition

Expenditure is included on an accrual basis 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.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £100.00. Depreciation is charged so as to allocate the cost of tangible fixed assets over their estimated useful lives.

Depreciation is provided on the following basis:

Computer equipment - 25% on cost

Office equipment – 25% on cost

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term deposits with a maturity of three months or less.

2. Tangible Fixed Assets

	Computer Equipment	Office Equipment	Total
Cost			
At 1 June 2022	12,463	450	12,913
Additions	1,909	-	1,909
Disposals	-	-	-
At 31 March 2023	14,372	450	14,822
Depreciation			
At 1 June 2022	2,633	37	2,670
Charge for the year	3,593	112	3,705
At 31 March 2023	6,266	151	6,375
Net Book Value at 31 March 2023	8,106	299	8,447

3. Summary of restricted Income and Expenses

	GMHSCP	Rochdale SIF	Total
Funds brought forward	77,348	24,451	101,799
Grant received	91,471	21,197	112,614
Direct Restricted expenses:			
Counselling Sessions	3,885	18,492	22,377
Counselling DNA	1,521	284	1,805
Counselling GMHSCP	50,929	-	50,929
Advocacy	-	36	36
Total Direct Restricted Expenses	(56,335)	(18,812)	(75,147)
Indirect Restricted Expenses			
Administration and Co-ordinator	215	54	269
Salaries	31,830	7,958	39,788
Staff costs	867	217	1,084
Insurance - RFA General	441	111	552
CRB/DBS	358	89	447
Stationery	26	6	32
Telephone and internet	503	126	629
Accounting costs	360	90	450
Website/IT	1,978	495	2,473
Sundry Expenses	1,866	466	2,333
Travel	46	12	58
Total Indirect Restricted Expenses	(38,492)	(9,623)	(48,115)
Surplus/(deficit) for the current year	(3,410)	(7,238)	(10,648)
Surplus/(Deficit) restricted funding	73,938	17,213	91,151

4. Debtors

Amounts falling due within one year

31 March 2023

31 May 2022

Trade Debtors	38,830	29,080
Total Debtors	38,830	29,080

5. Creditors

31 March 2023

31 May 2022

Amounts falling due within one year

Trade Creditors	26,588	6,335
Total Creditors	26,588	6,335

6. Funds**Unrestricted funds**

Comprise those funds which the trustees are free to use in accordance with the charity's general purpose.

Restricted funds

Comprise donations and grants for specific activities set out by the donor.

7. Salaries and Pensions

	31 March 2023	31 May 2022
Salaries	75,374	71,114
Employers National Insurance	3,840	2,255
Payroll service	362	280
	79,576	73,649

The average number of persons employed by the charity during the year was 3 (2022: 3).

Respect for All offers an auto enrolment pension scheme, but as at the period end 31 March 2023, all employees had opted out.

8. Trustee remuneration

The charities policy is that trustees cannot be employees, but are entitled to claim reasonable expenses incurred in their role as trustee of the charity. No expenses were claimed by the trustees for the period ending 31 March 2023. (2022: £Nil).

9. Related party disclosure

There were no related party transactions for the period ended 31 March 2023 (2022: £Nil)

Independent Examiner's report to the Trustees of Respect For All

This report is made solely to the trustees of Respect for All CIO, for the period ended 31 March 2023. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. My examination included:

- A review of the accounting records kept by the charity and a comparison of the accounts presented with those records.
- It also included 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 which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met.

Emily Edwards FCCA – Smile Accountants Limited