

**Respeito Limited**  
**Charity number 1189055**  
**Company number 10461561**  
**Trustees' Report and Unaudited Accounts**  
**Year ended 31 March 2023**

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## **Reference and administrative details**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

Company name:        Respeito Ltd.  
Company No.         10461561  
Charity No.           1189055

### **Registered**

17a Electric Lane  
London  
SW9 8LA

### **Directors and Trustees**

The Directors of the charitable company are its trustees for the purposes of charity law. The following Directors and trustees served during the year:

I.M. Brodie - Company Secretary  
F.D.J. Correia (Resigned 23 February 2023)  
S. da Silva Rola (Resigned 12 July 2022)  
R.M. Dos Santos Duarte (Resigned 12 July 2022)  
T.R.J. Lewin - Company Treasurer  
F.M.V.J. Luvumba  
A.J.D. Porteous  
Ana Faro (Appointed 25 November 2022)  
Lilliana Teixeira (Appointed 25 November 2022)  
Sandra Guerreiro (Appointed 25 November 2022)  
Tânia Fonseca (Appointed 25 November 2022)

### **Accountants**

Impact Accountants  
Chartered Certified Accountants and Registered Auditors  
124 Old School Place  
Croydon  
CR0 4GB

### **Bankers**

Lloyds Bank Plc  
125 Balham High Road  
London  
SW12 9AT

### **Independent Examiner**

Jenny Associates  
Chartered Certified Accountants  
73 Heathfield Drive  
Mitcham  
Surrey CR4 3RD

## **Report of Trustees for the year ended 31 March 2023**

Respeito Ltd is a registered charity, a company limited by guarantee, working towards preventing and reducing domestic abuse in the Portuguese -speaking community, but not exclusively resident in the UK. Respeito's work is guided by the principles of Equality, Human Rights and Social Integration.

Our vision is to empower and support Portuguese-speaking families and individuals in the UK to build safer and happier lives. Our mission is to reduce and prevent domestic abuse in the Portuguese-speaking community in the UK.

Respeito is dedicated to reducing domestic abuse and support vulnerable families in the Portuguese speaking community in the UK. We raise awareness of the negative impact of domestic abuse and we provide training, support and information to empower people to become agents of change within their households and communities. Our service users are Portuguese from the mainland and islands, from Brazil, and from the African Portuguese-speaking countries. In Greater London we provide empathetic one-to-one person centred, holistic packages of support. Our service is confidential, including interpreting and translation and provision of information in Portuguese, free of charge for all Respeito's beneficiaries.

Trustees who are also directors of the company oversee the work of the charity. They meet every three months to consider and agree strategic plans and review activities. The day-to-day activities are carried out by two executive directors, working part-time.

### **Review of Activities**

- **Client Support Service**

This work is a core service of Respeito which allows us to prevent and reduce domestic abuse through one-to-one person centred, holistic packages of support. On 01/04/22 Respeito had 38 active cases; between 01/04/22 and 31/03/23 we opened 28 new cases; during the same period, we closed 29 cases. With the funds received, we have directly supported **66** individuals and their families with a range of services offered to the community that included interpreting, accompanying clients to other services, advocacy and welfare assistance.

- **Counselling service**

Between 01/04/2022 and 31/03/2023 24 clients benefited from 8 sessions of one-to-one online psychological counselling per client in their mother tongue. This service was offered in support of domestic abuse survivors in order to assist our clients in their recovery from trauma, and rebuilding of their self-care and self-esteem. This service was implemented with funding from Lambeth Wellbeing Fund and DGACCP (Portuguese Government)

- **Community Preventive Activities**

Eight therapeutic workshop sessions from the series "Actions for happiness" were developed between October 2022 and March 2023, reaching a total of **87** participants. The sessions allowed participants to share experiences on how to strengthen bonds, develop resilience, self-esteem and peer support network as part of the project 'Self-care and Community Resilience'.

Two awareness forums/events were developed on the subjects of ‘United to end Violence Against Women’ and ‘Women gender equality,’ with a total of **74** participants from the Portuguese-speaking community attending.

The aim of CPA activities is to develop a more critical perception on domestic abuse occurrences and gender stereotypes in order to build up awareness on individuals’ abilities to be agents of social transformation. As with the Counselling service, this activity was implemented with funding from Lambeth Well-being Fund.

- **CEF Urban Health Capacity building**

The CEF Urban Health funding was used for staff training on domestic abuse and organisation development strategy in the reporting period.

- **Walcot Foundation Outreach & Welfare**

We also delivered the project “A Safe Domestic Environment for Portuguese-speaking Families in Lambeth” works, with safety and poverty prevention related to the cost-of-living crisis to respond to the negative impact of the crisis that is currently affecting Lambeth residents. Outreach sessions were also provided to inform members of the community on domestic abuse prevention strategies, and how statutory services available in Lambeth for Portuguese speakers can be accessed. During the reporting period, we recruited a Client Support Worker with knowledge of social welfare as part of the programme to support survivors of domestic abuse and financially disadvantaged and vulnerable individuals in Lambeth.



## Financial Review

In the reporting period, the Charity received gross incoming resources of £134,919 (£94,925 in 2022), expended a total of £83,940 (£57,974 in 2022) on pursuing its charitable purposes and running the organisation, leaving net income of £50,979 (£36,951 in 2022). As a result, the Charity's revenue reserves of £44,961 at the beginning of the year 1 April 2022 increased to £95,940 at the year ended 31 March 2023, of which £50,218 was Restricted Fund balances and £45,722 was Unrestricted Fund/ free reserves.

## Trustees' responsibilities in relation to the financial statements

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including the net income or expenditure, for the year. In preparing those financial statements the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Declaration

The company has taken advantage of the small companies' exemption in preparing the report above. The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the board

Isabelle Brodie

Isabelle Brodie (Dec 13, 2023 15:27 GMT)

Isabelle Brodie (Chair of the Board of Trustees)

Company Secretary

Date 13<sup>th</sup> December 2023

## **Independent Examiner's Report to Trustees of Respeito Limited**

I report to the charity trustees on my examination of the financial statements of Respeito Ltd for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, and the related notes.

### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act). Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act).

In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

Name of Examiner

Address

Date

Respeito Ltd					
Statement of Financial Activities (including summary income and expenditure account) year ended 31 March 2023					
		Unrestricted funds	Restricted income funds	Total funds	Prior year funds 2022
	Notes	£	£	£	£
<b>Income</b>	<b>4</b>				
<b>Income and endowments from:</b>					
Donations and legacies		300		300	
Charitable activities		45,875	88,744	134,619	94,925
<b>Total</b>		<b>46,175</b>	<b>88,744</b>	<b>134,919</b>	<b>94,925</b>
<b>Expenditure</b>	<b>5</b>				
<b>Expenditure on:</b>					
Charitable activities			34,317	34,317	36,604
Other	<b>6</b>	31,079	18,544	49,623	21,370
<b>Total</b>		<b>31,079</b>	<b>52,861</b>	<b>83,940</b>	<b>57,974</b>
<b>Net income/(expenditure)</b>	<b>7</b>	15,096	35,883	50,979	36,951
<b>Net income/(expenditure)</b>		15,096	35,883	50,979	36,951
<b>Net movement in funds</b>		<b>15,096</b>	<b>35,883</b>	<b>50,979</b>	<b>36,951</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		30,626	14,335	<b>44,961</b>	8,010
<b>Total funds carried forward</b>		<b>45,722</b>	<b>50,218</b>	<b>95,940</b>	<b>44,961</b>



Respeito Ltd					
Balance Sheet at 31 March 2023					
		Unrestricted funds	Restricted income funds	Total this year	Total last year 2022
	Notes	£	£	£	£
<b>Current assets</b>					
Debtors	9	333		333	
Cash at bank and in hand		46,362	51,284	97,646	47,901
<i>Total current assets</i>		46,695	51,284	97,980	47,901
<b>Creditors: amounts falling due within one year</b>	10	973	1,066	2,039	
<i>Net current assets/(liabilities)</i>		45,722	50,218	95,940	47,901
<i>Total assets less current liabilities</i>		45,722	50,218	95,940	47,901
<b>Funds of the Charity</b>	12				
Restricted income funds			50,218	50,218	14,335
Unrestricted funds		45,722		45,722	30,626
<i>Total funds</i>		45,722	50,218	95,940	44,961

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime.

Signed on behalf of the board of trustees on the 13<sup>th</sup> December 2023

Timothy Lewin

Timothy Lewin (Dec 13, 2023 18:39 GMT)

Timothy Lewin  
(Trustee/ Company treasurer)

## **Respeito Ltd. Notes to the Accounts year ended 31 March 2023**

### **1. Basis of Preparation**

#### **1.1 Basis of Accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) and the Companies Act 2006.

#### **1.2 Going Concern**

These accounts have been prepared on the going concern basis.

#### **1.3 Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### **2. Accounting Policies**

#### **Fund accounting**

**Unrestricted funds:** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds:** These are unrestricted funds earmarked by the trustees for particular purposes.

**Restricted funds:** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

#### **Income**

Recognition of income: Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to it, and virtually certain to receive, and the amount of the income can be measured with sufficient reliability.

#### **Income with related expenditure**

Where income has related expenditure the income and related expenditure is reported gross in the Statement of Financial Activities (SoFA).

#### **Donations and legacies**

Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

#### **Tax reclaims on donations and gifts (Gift aid)**

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

#### **Donated services and facilities**

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteers help:** The value of any volunteer help received is not included in the accounts.

**Investment income:** This is included in the accounts when receivable.

## **Expenditure**

### **Recognition of expenditure**

Expenditure is recognised on an accrual basis. Expenditure includes any Vat which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

### **Expenditure on raising funds**

These comprise the costs associated with attracting voluntary income, fundraising, trading costs and investment management costs.

### **Expenditure on charitable activities**

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

### **Grants payable**

All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

### **Governance costs**

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

### **Other expenditure**

These are support costs not allocated to a particular activity.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment 25% Straight line

### **Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

### **Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the Charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other 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 after allowing for any trade discounts due.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the Charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the Charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the Charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to the Charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**Receipt of donated goods, facilities and services**

Donated goods, services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Note 3

**Statement of financial activities (including summary income and expenditure) Prior year**

	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>
	All in £		
<b>Income and endowments from:</b>			
Charitable activities	50,000	44,925	<b>94,925</b>
Total	<b>50,000</b>	<b>44,925</b>	<b>94,925</b>
<b>Expenditure on:</b>			
Charitable activities	17,794	18,810	<b>36,604</b>
Other expenditure	3,871	17,499	<b>21,370</b>
Total	<b>21,665</b>	<b>36,309</b>	<b>57,974</b>
Net income/(expenditure)	28,335	8,616	<b>36,951</b>
Total funds brought forward	2,291	5,719	<b>8,010</b>
<b>Total funds carried forward</b>	<b>30,626</b>	<b>14,335</b>	<b>44,961</b>

Note 4 **Analysis of income**

		<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>	<b>Prior year funds 2022</b>
4.1	<b>Donation and legacies</b>	All in £			
	Donations and gifts	300		<b>300</b>	
	<b>Total</b>	<b>300</b>		<b>300</b>	

4.2	<b>Charitable activities</b>				
	CEF -Urban Health (GSTTF) incl. capacity building	45,875	5,000	<b>50,875</b>	50,000
	Walcot Foundation Outreach and Welfare		28,979	<b>28,979</b>	
	VAWG clients support Grass Roots Fund		25,550	<b>25,550</b>	25,550
	LCF -Lambeth Community Outreach		10,000	<b>10,000</b>	
	LCF- Together London		9,990	<b>9,990</b>	
	LCF -Lambeth Well-being Fund		9,980	<b>9,980</b>	
	National Lottery Fund		-755	<b>-755</b>	
	DGACCP Iguais grant				10,402
	Lambeth General -Digital inclusion				5,000
	MOJ Critical Support Fund				3,973
	<b>Total charitable activities income</b>	<b>45,875</b>	<b>88,744</b>	<b>134,619</b>	<b>94,925</b>
	<b>Total income</b>	<b>46,175</b>	<b>88,744</b>	<b>134,919</b>	<b>94,925</b>

Note 5 **Expenditure on Charitable activities**

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds 2022
<b>Direct cost of charitable activities</b>	<i>All in £</i>			
Community Preventive activities (GSTTF, LWF		842	<b>842</b>	17,794
CEF Urban Health (GSTTF) capacity building		5,873	<b>5,873</b>	
VAWG Client support Grass Roots programme		23,484	<b>23,484</b>	12,831
LCF: Lambeth. Well-being, counselling service		3,897	<b>3,897</b>	
Walcot Foundation Outreach & Welfare		221	<b>221</b>	
DGACCP Iguais programme				3,563
MOJ Critical Support programme				2,058
Lambeth Gen. Digital inclusion				358
<b>Total direct cost of charitable activities</b>		<b>34,317</b>	<b>34,317</b>	<b>36,604</b>

Note 6 **Other expenditure**

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds 2022
<b>Other expenditure</b>	<i>All in £</i>			
Employee /Executive Directors fees	20,643	12,317	<b>32,959</b>	17,784
Travel expenses	128	76	<b>204</b>	40
Premises cost	626	374	<b>1,000</b>	841
General administration	6,325	3,774	<b>10,098</b>	255
Legal and professional fees	3,358	2,003	<b>5,361</b>	2,450
<b>Total other expenditure</b>	<b>31,079</b>	<b>18,544</b>	<b>49,623</b>	<b>21,370</b>



Note 7	<b>Net income /(expenditure) before transfers:</b>	<b>2023</b>	<b>2022</b>
	This was stated after charging	£	£
	Independent Examiner's fees	650	650
	<b>Total</b>	<b>650</b>	<b>650</b>

Note 8	<b>Staff Costs</b>	<b>2023</b>	<b>2022</b>
		£	£
	Salaries/Executive Directors fees	32,959	15,405
	Pension cost		219
	<b>Total</b>	<b>32,959</b>	<b>15,624</b>

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

	Average monthly number of full-time equivalent employees during	<b>2023</b>	<b>2022</b>
	year was as follows:	No.	No.
	Admin. Support officer		1

Note 9	<b>Debtors</b>	<b>2023</b>	<b>2022</b>
9.1	Debtors and Prepayments	£	£
	Prepayment and accrued income	333	
	<b>Total</b>	<b>333</b>	

Note 10	<b>Creditors</b>	<b>2023</b>	<b>2022</b>
10.1	<b>Amounts falling due within one year</b>	£	£
	Trade Creditors	13	1,681
	Other taxes and Social Security	(7)	211
	Other Creditors		64
	Accruals	2,033	984
	<b>Total</b>	<b>2,039</b>	<b>2,940</b>

Note 11

11.1

## Movement in funds

### Details of material funds held and movements during the CURRENT reporting period

<b>Restricted Funds</b>	<b>Balance b/fwd.</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance c/fwd.</b>
<b>Fund name</b>	All in £			
Lambeth General Digital inclusion	6,403		5,000	<b>1,403</b>
DGACCP Iguais fund	3,524		3,524	
MOJ Critical Support fund	2,002		1,900	<b>102</b>
VAWG Client support: Grass roots fund	1,614	25,550	26,696	<b>468</b>
National Lottery Fund	755		755	
N/hood element of comm. Infra. Levy (NCIL)	37			<b>37</b>
Community Preventive activities (LWF)			842	<b>(842)</b>
CEF Urban Health (GSTTF) Capacity building		5,000	5,873	<b>(873)</b>
Walcot Foundation Outreach and Welfare		28,979	221	<b>28,758</b>
LCF – Lambeth Community Outreach		10,000		<b>10,000</b>
LCF- Together London		9,990	860	<b>9,130</b>
LCF -Lambeth Well-being Fund		9,980	7,945	<b>2,035</b>
Total Restricted Fund	<b>14,334</b>	<b>89,499</b>	<b>53,615</b>	<b>50,218</b>
<b>Unrestricted Funds</b>				
CEF Urban Health (GSTTF)	28,305	45,875	30,780	<b>43,400</b>
General fund	2,322	300	300	<b>2,322</b>
Total Unrestricted Fund	<b>30,627</b>	<b>46,175</b>	<b>31,080</b>	<b>45,722</b>
<b>Total Funds</b>	<b>44,961</b>	<b>135,674</b>	<b>84,696</b>	<b>95,940</b>

## **Purposes and restrictions in relation to the funds**

### **Restricted Funds**

1. **Lambeth General Digital Inclusion Fund**

To enable Portuguese speaking victims of domestic abuse access support by providing tablets and 4g internet connections.

2. **MOJ Critical Support Fund**

The funding was for additional counselling services for victims of domestic abuse and the development of the infrastructure and organisational capacity needed to sustain this work over the longer term.

3. **VAWG Client Support: Grass roots fund**

To provide information, guidance and support to Portuguese-speaking women who have experienced domestic abuse or are at risk of domestic abuse.

4. **Walcot Foundation Outreach and Welfare Fund**

This fund aims to work with safety and poverty prevention related to the cost-of-living crisis, negative impact that is currently affecting Portuguese-speaking, financially disadvantaged families and individuals in Lambeth. The project funded by this Fund focuses on the provision of services which work as mitigation measures in order to prevent tension within household relationships and expected increase of domestic abuse occurrences, such as welfare information sharing and access to statutory services providing support in Lambeth.

5. **LCF- Together London Fund**

To respond to the immediate impacts of the cost-of-living crisis for survivors of the Portuguese-speaking community. The grant was used to support survivors of domestic abuse with one-to-one counselling sessions and one-to-one welfare advice. The grant also supports Portuguese-speaking women survivors of domestic abuse from African, Latin America and European ethnic backgrounds living in London

6. **LCF - Lambeth Community outreach Fund**

This fund enables implementation of community outreach forums, providing the Portuguese-speaking community with a variety of awareness subjects related to wellbeing and domestic abuse prevention. The activities are developed in public places usually frequented by Lambeth residents from the Portuguese-speaking community in order to disseminate information on wider Lambeth services that support people with difficulties related to the cost-of-living crisis in the places they live.

7. **LCF -Lambeth Well-being Fund**

Funded the ‘Self-care and Community Resilience’ project aimed at supporting Portuguese speakers in situations of social, family, economic and health vulnerability, who experienced or were at risk of experiencing domestic abuse.

### **Unrestricted Funds**

8. **CEF Urban Health (GSTTF)**

This fund provides resources for core running costs -staffing and operations-of the Charity for the period of the grant.

Note 12     **Transactions with trustees and related parties**

12.1        **Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefit from an employment with the Charity or a related entity.

12.2        **Trustee expenses**

The following expenses were incurred on trustees in the year

<b>Type of expense incurred</b>	<b>This Year</b>	<b>Last Year</b>
Thank-you flowers	120	
<b>Total</b>	<b>120</b>	

No. of trustees on whom the charity incurred expenses

3

Note 13 **Detailed Statement of Financial Activities**

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds 2022
<b>Income</b>	<i>All in £</i>			
<b>Income and endowments from:</b>				
<b>Charitable activities</b>				
CEF Urban Health (GSTTF)	45,875	5,000	<b>50,875</b>	50,000
Walcot Foundation Outreach and Welfare		28,979	<b>28,979</b>	
VAWG clients support Grass Roots Fund		25,550	<b>25,550</b>	25,550
LCF -Lambeth Community Outreach		10,000	<b>10,000</b>	
LCF- Together London		9,990	<b>9,990</b>	
LCF -Lambeth Well-being Fund		9,980	<b>9,980</b>	
National Lottery Fund		- 755	<b>- 755</b>	
DGACCP Iguais grant				10,402
Lambeth General -Digital inclusion				5,000
MOJ Critical Support Fund				3,973
<b>Donations</b>				
Portuguese association	300		<b>300</b>	
<b>Total income and endowments</b>	<b>46,175</b>	<b>88,744</b>	<b>134,919</b>	<b>94,925</b>
<b>Expenditure on charitable activities</b>				
Community Preventive activities (GSTTF, LWF)		842	<b>842</b>	17,794
CEF Urban Health (GSTTF) capacity building		5,873	<b>5,873</b>	
VAWG Client support Grass Roots programme		23,485	<b>23,485</b>	12,831
LCF: Lambeth Well-being, Counselling service		3,897	<b>3,897</b>	
Walcot Foundation Outreach & Welfare		221	<b>221</b>	
DGACCP Iguais programme				3,563
MOJ Critical Support programme				2,058
Lambeth Gen. -Digital inclusion				358
<b>Total expenditure on charitable activities</b>		<b>34,317</b>	<b>34,317</b>	<b>36,604</b>

<b>Other expenditure</b>				
Staff costs:				
Executive directors/Employees	20,643	12,317	<b>32,959</b>	15,405
Pension				219
Temp. staff				2,160
<b>Total staff costs</b>	<b>20,643</b>	<b>12,317</b>	<b>32,959</b>	<b>17,784</b>
Travel and subsistence:				
<i>Travel expenses</i>	<i>128</i>	<i>76</i>	<i>204</i>	40
Premises costs				
Rent of office premises (including cleaning)	<b>626</b>	<b>374</b>	<b>1,000</b>	841
General administration costs:				
Printing postage stat. & office running costs	4,258	2,541	<b>6,799</b>	255
Information & Communication	1,021	609	<b>1,630</b>	
Publicity and Advertising	762	454	<b>1,216</b>	
Other professional fees	284	170	<b>454</b>	
<b>General administration costs:</b>	<b>6,325</b>	<b>3,774</b>	<b>10,098</b>	<b>255</b>
Legal & professional fees:				
Accountancy & Independent examination	3,358	2,003	<b>5,361</b>	2,450
<b>Legal &amp; professional fees:</b>	<b>3,358</b>	<b>2,003</b>	<b>5,361</b>	<b>2,450</b>
<b>Total other expenditure</b>	<b>31,079</b>	<b>18,544</b>	<b>49,623</b>	<b>21,370</b>
<b>Total expenditure</b>	<b>31,079</b>	<b>52,861</b>	<b>83,940</b>	<b>57,974</b>
<b>Net income/(expenditure)</b>	<b>15,096</b>	<b>35,883</b>	<b>50,979</b>	<b>36,951</b>
<b>Net movement in funds</b>	<b>15,096</b>	<b>35,883</b>	<b>50,979</b>	<b>36,951</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	<b>30,626</b>	<b>14,335</b>	<b>44,961</b>	<b>8,010</b>
<b>Total funds carried forward</b>	<b>45,722</b>	<b>50,218</b>	<b>95,940</b>	<b>44,961</b>









# Respeito\_Limited\_Report\_and\_Accounts\_FYE\_31March2023\_FINAL\_20231213

Final Audit Report

2023-12-13

Created:	2023-12-13
By:	Juliana Rondon (juliana.rondon@outlook.com)
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**Respeito Limited**  
**Charity number 1189055**  
**Company number 10461561**  
**Trustees' Report and Unaudited Accounts**  
**Year ended 31 March 2023**



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Detailed Statement of Financial Activities	20

## **Reference and administrative details**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

Company name:        Respeito Ltd.  
Company No.         10461561  
Charity No.           1189055

### **Registered**

17a Electric Lane  
London  
SW9 8LA

### **Directors and Trustees**

The Directors of the charitable company are its trustees for the purposes of charity law.  
The following Directors and trustees served during the year:

I.M. Brodie - Company Secretary  
F.D.J. Correia (Resigned 23 February 2023)  
S. da Silva Rola (Resigned 12 July 2022)  
R.M. Dos Santos Duarte (Resigned 12 July 2022)  
T.R.J. Lewin - Company Treasurer  
F.M.V.J. Luvumba  
A.J.D. Porteous  
Ana Faro (Appointed 25 November 2022)  
Lilliana Teixeira (Appointed 25 November 2022)  
Sandra Guerreiro (Appointed 25 November 2022)  
Tânia Fonseca (Appointed 25 November 2022)

### **Accountants**

Impact Accountants  
Chartered Certified Accountants and Registered Auditors  
124 Old School Place  
Croydon  
CR0 4GB

### **Bankers**

Lloyds Bank Plc  
125 Balham High Road  
London  
SW12 9AT

### **Independent Examiner**

Jenny Associates  
Chartered Certified Accountants  
73 Heathfield Drive  
Mitcham  
Surrey CR4 3RD

## **Report of Trustees for the year ended 31 March 2023**

Respeito Ltd is a registered charity, a company limited by guarantee, working towards preventing and reducing domestic abuse in the Portuguese -speaking community, but not exclusively resident in the UK. Respeito's work is guided by the principles of Equality, Human Rights and Social Integration.

Our vision is to empower and support Portuguese-speaking families and individuals in the UK to build safer and happier lives. Our mission is to reduce and prevent domestic abuse in the Portuguese-speaking community in the UK.

Respeito is dedicated to reducing domestic abuse and support vulnerable families in the Portuguese speaking community in the UK. We raise awareness of the negative impact of domestic abuse and we provide training, support and information to empower people to become agents of change within their households and communities. Our service users are Portuguese from the mainland and islands, from Brazil, and from the African Portuguese-speaking countries. In Greater London we provide empathetic one-to-one person centred, holistic packages of support. Our service is confidential, including interpreting and translation and provision of information in Portuguese, free of charge for all Respeito's beneficiaries.

Trustees who are also directors of the company oversee the work of the charity. They meet every three months to consider and agree strategic plans and review activities. The day-to-day activities are carried out by two executive directors, working part-time.

### **Review of Activities**

- **Client Support Service**

This work is a core service of Respeito which allows us to prevent and reduce domestic abuse through one-to-one person centred, holistic packages of support. On 01/04/22 Respeito had 38 active cases; between 01/04/22 and 31/03/23 we opened 28 new cases; during the same period, we closed 29 cases. With the funds received, we have directly supported **66** individuals and their families with a range of services offered to the community that included interpreting, accompanying clients to other services, advocacy and welfare assistance.

- **Counselling service**

Between 01/04/2022 and 31/03/2023 24 clients benefited from 8 sessions of one-to-one online psychological counselling per client in their mother tongue. This service was offered in support of domestic abuse survivors in order to assist our clients in their recovery from trauma, and rebuilding of their self-care and self-esteem. This service was implemented with funding from Lambeth Wellbeing Fund and DGACCP (Portuguese Government)

- **Community Preventive Activities**

Eight therapeutic workshop sessions from the series "Actions for happiness" were developed between October 2022 and March 2023, reaching a total of **87** participants. The sessions allowed participants to share experiences on how to strengthen bonds, develop resilience, self-esteem and peer support network as part of the project 'Self-care and Community Resilience'.

Two awareness forums/events were developed on the subjects of ‘United to end Violence Against Women’ and ‘Women gender equality,’ with a total of **74** participants from the Portuguese-speaking community attending.

The aim of CPA activities is to develop a more critical perception on domestic abuse occurrences and gender stereotypes in order to build up awareness on individuals’ abilities to be agents of social transformation. As with the Counselling service, this activity was implemented with funding from Lambeth Well-being Fund.

- **CEF Urban Health Capacity building**

The CEF Urban Health funding was used for staff training on domestic abuse and organisation development strategy in the reporting period.

- **Walcot Foundation Outreach & Welfare**

We also delivered the project “A Safe Domestic Environment for Portuguese-speaking Families in Lambeth” works, with safety and poverty prevention related to the cost-of-living crisis to respond to the negative impact of the crisis that is currently affecting Lambeth residents. Outreach sessions were also provided to inform members of the community on domestic abuse prevention strategies, and how statutory services available in Lambeth for Portuguese speakers can be accessed. During the reporting period, we recruited a Client Support Worker with knowledge of social welfare as part of the programme to support survivors of domestic abuse and financially disadvantaged and vulnerable individuals in Lambeth.



## Financial Review

In the reporting period, the Charity received gross incoming resources of £134,919 (£94,925 in 2022), expended a total of £83,940 (£57,974 in 2022) on pursuing its charitable purposes and running the organisation, leaving net income of £50,979 (£36,951 in 2022). As a result, the Charity's revenue reserves of £44,961 at the beginning of the year 1 April 2022 increased to £95,940 at the year ended 31 March 2023, of which £50,218 was Restricted Fund balances and £45,722 was Unrestricted Fund/ free reserves.

## Trustees' responsibilities in relation to the financial statements

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including the net income or expenditure, for the year. In preparing those financial statements the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Declaration

The company has taken advantage of the small companies' exemption in preparing the report above. The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the board

Isabelle Brodie

Isabelle Brodie (Dec 13, 2023 15:27 GMT)

Isabelle Brodie (Chair of the Board of Trustees)

Company Secretary

Date 13<sup>th</sup> December 2023

## **Independent Examiner's Report to Trustees of Respeito Limited**

I report to the charity trustees on my examination of the financial statements of Respeito Ltd for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, and the related notes.

### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act). Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act).

In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

Name of Examiner

Address

Date

Respeito Ltd					
Statement of Financial Activities (including summary income and expenditure account) year ended 31 March 2023					
		Unrestricted funds	Restricted income funds	Total funds	Prior year funds 2022
	Notes	£	£	£	£
<b>Income</b>	<b>4</b>				
<b>Income and endowments from:</b>					
Donations and legacies		300		300	
Charitable activities		45,875	88,744	134,619	94,925
<b>Total</b>		<b>46,175</b>	<b>88,744</b>	<b>134,919</b>	<b>94,925</b>
<b>Expenditure</b>	<b>5</b>				
<b>Expenditure on:</b>					
Charitable activities			34,317	34,317	36,604
Other	<b>6</b>	31,079	18,544	49,623	21,370
<b>Total</b>		<b>31,079</b>	<b>52,861</b>	<b>83,940</b>	<b>57,974</b>
<b>Net income/(expenditure)</b>	<b>7</b>	15,096	35,883	50,979	36,951
<b>Net income/(expenditure)</b>		15,096	35,883	50,979	36,951
<b>Net movement in funds</b>		<b>15,096</b>	<b>35,883</b>	<b>50,979</b>	<b>36,951</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		30,626	14,335	<b>44,961</b>	8,010
<b>Total funds carried forward</b>		<b>45,722</b>	<b>50,218</b>	<b>95,940</b>	<b>44,961</b>

Respeito Ltd					
Balance Sheet at 31 March 2023					
		Unrestricted funds	Restricted income funds	Total this year	Total last year 2022
	Notes	£	£	£	£
<b>Current assets</b>					
Debtors	9	333		333	
Cash at bank and in hand		46,362	51,284	97,646	47,901
<i>Total current assets</i>		46,695	51,284	97,980	47,901
<b>Creditors: amounts falling due within one year</b>	10	973	1,066	2,039	
<i>Net current assets/(liabilities)</i>		45,722	50,218	95,940	47,901
<i>Total assets less current liabilities</i>		45,722	50,218	95,940	47,901
<b>Funds of the Charity</b>	12				
Restricted income funds			50,218	50,218	14,335
Unrestricted funds		45,722		45,722	30,626
<i>Total funds</i>		45,722	50,218	95,940	44,961

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime.

Signed on behalf of the board of trustees on the 13<sup>th</sup> December 2023

Timothy Lewin

Timothy Lewin (Dec 13, 2023 18:39 GMT)

Timothy Lewin  
(Trustee/ Company treasurer)



## **Respeito Ltd. Notes to the Accounts year ended 31 March 2023**

### **1. Basis of Preparation**

#### **1.1 Basis of Accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) and the Companies Act 2006.

#### **1.2 Going Concern**

These accounts have been prepared on the going concern basis.

#### **1.3 Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### **2. Accounting Policies**

#### **Fund accounting**

**Unrestricted funds:** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds:** These are unrestricted funds earmarked by the trustees for particular purposes.

**Restricted funds:** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

#### **Income**

Recognition of income: Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to it, and virtually certain to receive, and the amount of the income can be measured with sufficient reliability.

#### **Income with related expenditure**

Where income has related expenditure the income and related expenditure is reported gross in the Statement of Financial Activities (SoFA).

#### **Donations and legacies**

Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

#### **Tax reclaims on donations and gifts (Gift aid)**

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

#### **Donated services and facilities**

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteers help:** The value of any volunteer help received is not included in the accounts.

**Investment income:** This is included in the accounts when receivable.

## **Expenditure**

### **Recognition of expenditure**

Expenditure is recognised on an accrual basis. Expenditure includes any Vat which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

### **Expenditure on raising funds**

These comprise the costs associated with attracting voluntary income, fundraising, trading costs and investment management costs.

### **Expenditure on charitable activities**

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

### **Grants payable**

All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

### **Governance costs**

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

### **Other expenditure**

These are support costs not allocated to a particular activity.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment 25% Straight line

### **Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

### **Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the Charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other 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 after allowing for any trade discounts due.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the Charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the Charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the Charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to the Charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**Receipt of donated goods, facilities and services**

Donated goods, services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Note 3

**Statement of financial activities (including summary income and expenditure) Prior year**

	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>
	All in £		
<b>Income and endowments from:</b>			
Charitable activities	50,000	44,925	<b>94,925</b>
Total	<b>50,000</b>	<b>44,925</b>	<b>94,925</b>
<b>Expenditure on:</b>			
Charitable activities	17,794	18,810	<b>36,604</b>
Other expenditure	3,871	17,499	<b>21,370</b>
Total	<b>21,665</b>	<b>36,309</b>	<b>57,974</b>
Net income/(expenditure)	28,335	8,616	<b>36,951</b>
Total funds brought forward	2,291	5,719	<b>8,010</b>
<b>Total funds carried forward</b>	<b>30,626</b>	<b>14,335</b>	<b>44,961</b>

Note 4 **Analysis of income**

		<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>	<b>Prior year funds 2022</b>
4.1	<b>Donation and legacies</b>	All in £			
	Donations and gifts	300		<b>300</b>	
	<b>Total</b>	<b>300</b>		<b>300</b>	

4.2	<b>Charitable activities</b>				
	CEF -Urban Health (GSTTF) incl. capacity building	45,875	5,000	<b>50,875</b>	50,000
	Walcot Foundation Outreach and Welfare		28,979	<b>28,979</b>	
	VAWG clients support Grass Roots Fund		25,550	<b>25,550</b>	25,550
	LCF -Lambeth Community Outreach		10,000	<b>10,000</b>	
	LCF- Together London		9,990	<b>9,990</b>	
	LCF -Lambeth Well-being Fund		9,980	<b>9,980</b>	
	National Lottery Fund		-755	<b>-755</b>	
	DGACCP Iguais grant				10,402
	Lambeth General -Digital inclusion				5,000
	MOJ Critical Support Fund				3,973
	<b>Total charitable activities income</b>	<b>45,875</b>	<b>88,744</b>	<b>134,619</b>	<b>94,925</b>
	<b>Total income</b>	<b>46,175</b>	<b>88,744</b>	<b>134,919</b>	<b>94,925</b>

Note 5 **Expenditure on Charitable activities**

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds 2022
<b>Direct cost of charitable activities</b>	<i>All in £</i>			
Community Preventive activities (GSTTF, LWF		842	<b>842</b>	17,794
CEF Urban Health (GSTTF) capacity building		5,873	<b>5,873</b>	
VAWG Client support Grass Roots programme		23,484	<b>23,484</b>	12,831
LCF: Lambeth. Well-being, counselling service		3,897	<b>3,897</b>	
Walcot Foundation Outreach & Welfare		221	<b>221</b>	
DGACCP Iguais programme				3,563
MOJ Critical Support programme				2,058
Lambeth Gen. Digital inclusion				358
<b>Total direct cost of charitable activities</b>		<b>34,317</b>	<b>34,317</b>	<b>36,604</b>

Note 6 **Other expenditure**

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds 2022
<b>Other expenditure</b>	<i>All in £</i>			
Employee /Executive Directors fees	20,643	12,317	<b>32,959</b>	17,784
Travel expenses	128	76	<b>204</b>	40
Premises cost	626	374	<b>1,000</b>	841
General administration	6,325	3,774	<b>10,098</b>	255
Legal and professional fees	3,358	2,003	<b>5,361</b>	2,450
<b>Total other expenditure</b>	<b>31,079</b>	<b>18,544</b>	<b>49,623</b>	<b>21,370</b>

Note 7	<b>Net income /(expenditure) before transfers:</b>	<b>2023</b>	<b>2022</b>
	This was stated after charging	£	£
	Independent Examiner's fees	650	650
	Total	<b>650</b>	<b>650</b>

Note 8	<b>Staff Costs</b>	<b>2023</b>	<b>2022</b>
		£	£
	Salaries/Executive Directors fees	32,959	15,405
	Pension cost		219
	Total	<b>32,959</b>	<b>15,624</b>

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

	Average monthly number of full-time equivalent employees during	<b>2023</b>	<b>2022</b>
	year was as follows:	No.	No.
	Admin. Support officer		1

Note 9	<b>Debtors</b>	<b>2023</b>	<b>2022</b>
9.1	Debtors and Prepayments	£	£
	Prepayment and accrued income	333	
	Total	<b>333</b>	

Note 10	<b>Creditors</b>	<b>2023</b>	<b>2022</b>
10.1	<b>Amounts falling due within one year</b>	£	£
	Trade Creditors	13	1,681
	Other taxes and Social Security	(7)	211
	Other Creditors		64
	Accruals	2,033	984
	Total	<b>2,039</b>	<b>2,940</b>



Note 11

11.1

## Movement in funds

### Details of material funds held and movements during the CURRENT reporting period

<b>Restricted Funds</b>	<b>Balance b/fwd.</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance c/fwd.</b>
<b>Fund name</b>	All in £			
Lambeth General Digital inclusion	6,403		5,000	<b>1,403</b>
DGACCP Iguais fund	3,524		3,524	
MOJ Critical Support fund	2,002		1,900	<b>102</b>
VAWG Client support: Grass roots fund	1,614	25,550	26,696	<b>468</b>
National Lottery Fund	755		755	
N/hood element of comm. Infra. Levy (NCIL)	37			<b>37</b>
Community Preventive activities (LWF)			842	<b>(842)</b>
CEF Urban Health (GSTTF) Capacity building		5,000	5,873	<b>(873)</b>
Walcot Foundation Outreach and Welfare		28,979	221	<b>28,758</b>
LCF – Lambeth Community Outreach		10,000		<b>10,000</b>
LCF- Together London		9,990	860	<b>9,130</b>
LCF -Lambeth Well-being Fund		9,980	7,945	<b>2,035</b>
Total Restricted Fund	<b>14,334</b>	<b>89,499</b>	<b>53,615</b>	<b>50,218</b>
<b>Unrestricted Funds</b>				
CEF Urban Health (GSTTF)	28,305	45,875	30,780	<b>43,400</b>
General fund	2,322	300	300	<b>2,322</b>
Total Unrestricted Fund	<b>30,627</b>	<b>46,175</b>	<b>31,080</b>	<b>45,722</b>
<b>Total Funds</b>	<b>44,961</b>	<b>135,674</b>	<b>84,696</b>	<b>95,940</b>

## **Purposes and restrictions in relation to the funds**

### **Restricted Funds**

1. **Lambeth General Digital Inclusion Fund**

To enable Portuguese speaking victims of domestic abuse access support by providing tablets and 4g internet connections.

2. **MOJ Critical Support Fund**

The funding was for additional counselling services for victims of domestic abuse and the development of the infrastructure and organisational capacity needed to sustain this work over the longer term.

3. **VAWG Client Support: Grass roots fund**

To provide information, guidance and support to Portuguese-speaking women who have experienced domestic abuse or are at risk of domestic abuse.

4. **Walcot Foundation Outreach and Welfare Fund**

This fund aims to work with safety and poverty prevention related to the cost-of-living crisis, negative impact that is currently affecting Portuguese-speaking, financially disadvantaged families and individuals in Lambeth. The project funded by this Fund focuses on the provision of services which work as mitigation measures in order to prevent tension within household relationships and expected increase of domestic abuse occurrences, such as welfare information sharing and access to statutory services providing support in Lambeth.

5. **LCF- Together London Fund**

To respond to the immediate impacts of the cost-of-living crisis for survivors of the Portuguese-speaking community. The grant was used to support survivors of domestic abuse with one-to-one counselling sessions and one-to-one welfare advice. The grant also supports Portuguese-speaking women survivors of domestic abuse from African, Latin America and European ethnic backgrounds living in London

6. **LCF - Lambeth Community outreach Fund**

This fund enables implementation of community outreach forums, providing the Portuguese-speaking community with a variety of awareness subjects related to wellbeing and domestic abuse prevention. The activities are developed in public places usually frequented by Lambeth residents from the Portuguese-speaking community in order to disseminate information on wider Lambeth services that support people with difficulties related to the cost-of-living crisis in the places they live.

7. **LCF -Lambeth Well-being Fund**

Funded the ‘Self-care and Community Resilience’ project aimed at supporting Portuguese speakers in situations of social, family, economic and health vulnerability, who experienced or were at risk of experiencing domestic abuse.

### **Unrestricted Funds**

8. **CEF Urban Health (GSTTF)**

This fund provides resources for core running costs -staffing and operations-of the Charity for the period of the grant.

Note 12     **Transactions with trustees and related parties**

12.1        **Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefit from an employment with the Charity or a related entity.

12.2        **Trustee expenses**

The following expenses were incurred on trustees in the year

<b>Type of expense incurred</b>	<b>This Year</b>	<b>Last Year</b>
Thank-you flowers	120	
<b>Total</b>	<b>120</b>	

No. of trustees on whom the charity incurred expenses

3

Note 13 **Detailed Statement of Financial Activities**

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds 2022
<b>Income</b>	<i>All in £</i>			
<b>Income and endowments from:</b>				
<b>Charitable activities</b>				
CEF Urban Health (GSTTF)	45,875	5,000	<b>50,875</b>	50,000
Walcot Foundation Outreach and Welfare		28,979	<b>28,979</b>	
VAWG clients support Grass Roots Fund		25,550	<b>25,550</b>	25,550
LCF -Lambeth Community Outreach		10,000	<b>10,000</b>	
LCF- Together London		9,990	<b>9,990</b>	
LCF -Lambeth Well-being Fund		9,980	<b>9,980</b>	
National Lottery Fund		- 755	<b>- 755</b>	
DGACCP Iguais grant				10,402
Lambeth General -Digital inclusion				5,000
MOJ Critical Support Fund				3,973
<b>Donations</b>				
Portuguese association	300		<b>300</b>	
<b>Total income and endowments</b>	<b>46,175</b>	<b>88,744</b>	<b>134,919</b>	<b>94,925</b>
<b>Expenditure on charitable activities</b>				
Community Preventive activities (GSTTF, LWF)		842	<b>842</b>	17,794
CEF Urban Health (GSTTF) capacity building		5,873	<b>5,873</b>	
VAWG Client support Grass Roots programme		23,485	<b>23,485</b>	12,831
LCF: Lambeth Well-being, Counselling service		3,897	<b>3,897</b>	
Walcot Foundation Outreach & Welfare		221	<b>221</b>	
DGACCP Iguais programme				3,563
MOJ Critical Support programme				2,058
Lambeth Gen. -Digital inclusion				358
<b>Total expenditure on charitable activities</b>		<b>34,317</b>	<b>34,317</b>	<b>36,604</b>

<b>Other expenditure</b>				
Staff costs:				
Executive directors/Employees	20,643	12,317	<b>32,959</b>	15,405
Pension				219
Temp. staff				2,160
<b>Total staff costs</b>	<b>20,643</b>	<b>12,317</b>	<b>32,959</b>	<b>17,784</b>
Travel and subsistence:				
<i>Travel expenses</i>	<i>128</i>	<i>76</i>	<i>204</i>	40
Premises costs				
Rent of office premises (including cleaning)	<b>626</b>	<b>374</b>	<b>1,000</b>	841
General administration costs:				
Printing postage stat. & office running costs	4,258	2,541	<b>6,799</b>	255
Information & Communication	1,021	609	<b>1,630</b>	
Publicity and Advertising	762	454	<b>1,216</b>	
Other professional fees	284	170	<b>454</b>	
<b>General administration costs:</b>	<b>6,325</b>	<b>3,774</b>	<b>10,098</b>	<b>255</b>
Legal & professional fees:				
Accountancy & Independent examination	3,358	2,003	<b>5,361</b>	2,450
<b>Legal &amp; professional fees:</b>	<b>3,358</b>	<b>2,003</b>	<b>5,361</b>	<b>2,450</b>
<b>Total other expenditure</b>	<b>31,079</b>	<b>18,544</b>	<b>49,623</b>	<b>21,370</b>
<b>Total expenditure</b>	<b>31,079</b>	<b>52,861</b>	<b>83,940</b>	<b>57,974</b>
<b>Net income/(expenditure)</b>	<b>15,096</b>	<b>35,883</b>	<b>50,979</b>	<b>36,951</b>
<b>Net movement in funds</b>	<b>15,096</b>	<b>35,883</b>	<b>50,979</b>	<b>36,951</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	<b>30,626</b>	<b>14,335</b>	<b>44,961</b>	<b>8,010</b>
<b>Total funds carried forward</b>	<b>45,722</b>	<b>50,218</b>	<b>95,940</b>	<b>44,961</b>









# Respeito\_Limited\_Report\_and\_Accounts\_FYE\_31March2023\_FINAL\_20231213

Final Audit Report

2023-12-13

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## **Independent Examiner's Report to Trustees of Respeito Limited**

I report to the charity trustees on my examination of the financial statements of Respeito Ltd for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, and the related notes.

### **Responsibilities and basis of report**


As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act). Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act).

In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

  
A Shardow FCCA, CA  
Jenny Associates  
73 Heathfield Drive  
Mitcham, Surrey  
CR4 3RD  
Date: 14 December 2023