

**Respeito Limited**

**Charity number 1189055**

**Company number 10461561**

**Draft Trustees' Report and Unaudited Accounts**

**Year ended 31 March 2024**

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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 2024.

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:

Sandra Guerreiro - Company Secretary (Appointed during the Annual General Meeting on the 21st September 2024)  
Timothy Lewin - Company Treasurer and Vice Secretary  
Felicia Luvumba  
David Porteous  
Ana Faro  
Lilliana Teixeira  
Tânia Fonseca  
Isabelle Brodie (Resigned on the 21st September 2024)

### **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 2024**

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 supporting 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 speakers from Portugal, including mainland and islands, from Brazil, and 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 charity's work. They meet four times a year to consider and agree on strategic plans and review activities. Two executive directors, working part-time, carry out the day-to-day activities.

### **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 the 1<sup>st</sup> of April 2023 Respeito had 47 active cases; between 31<sup>st</sup> of March 2023 and 31<sup>st</sup> of March 2024 we opened 44 new cases; during the same period, we closed 31 cases. With the funds received, we have directly supported 91 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. By the end of the reported period, we had 60 active cases. This service was implemented with funding from LCF MOPAC VAWG Grassroots Fund and Walcot Foundation Fund.

- **Counselling services**

Between 1<sup>st</sup> of April 2023 and 31<sup>st</sup> of March 2024, 27 clients were referred to Counselling Program consisting of eight sessions of one-to-one online counselling per client in their mother tongue. 15 service users completed the program, six were removed by action of cancellation policy, and six did not complete the program. 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. 168 sessions were offered to our beneficiaries during the report period. This service was implemented with funding from Lambeth Wellbeing Fund and Home Office Mopac Fund.

- Community Preventative Activities

Six therapeutic workshop sessions were developed between September 2023 and March 2024, reaching 71 participants. The sessions allowed individuals to share experiences on how to strengthen bonds and build resilience, self-esteem and peer support networks as part of year 2 of the project 'Self-care and Community Resilience' funded by the LCF - Lambeth Wellbeing Fund.

Community Outreach Program (LCF - Lambeth Community Fund) allowed the charity to develop eight group activities and 10 mini-events between May 2023 and March 2024, reaching a total of 131 participants. The sessions were done in partnership with local grassroots, local businesses and in public areas where Portuguese-speakers live, work and commute.

The annual awareness community event 'UNID@S - United to end Violence Against Women 2024' was developed for the second consecutive year gathering a total of 96 participants. The event was funded by the DGACCP Portuguese Government Programme.

- Walcot Foundation Outreach & Welfare

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. In April 2023 we had 15 one-to-one welfare support active cases for Lambeth residents. From April 2023 to March 2024, we have had 25 new referrals, bringing the number of active cases to 40. In the same period, we closed 14 cases. 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. During the report period, 107 Portuguese speakers responded to our survey "Quality of life in the UK for Portuguese speaker migrants".

- 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.



## Financial Review

In the reporting period, the Charity received gross incoming resources of £115,951 (£134,919 in 2023), expended a total of £117,883 (£83,940 in 2023) on pursuing its charitable purposes and running the organisation, leaving a net expenditure of £1,931 (£50,978 surplus in 2023). As a result, the Charity's revenue reserves of £95,940 brought forward on 1 April 2023 decreased to £94,009 at the year ended 31 March 2024, of which £41,419 was Restricted Fund balances and £52,589 was Unrestricted Fund/ free reserves.

## Reserves policy

The trustees' reserves policy provides the framework for managing the reserves of the Charity. This is to maintain reserves sufficient to cover core operating costs for at least 6 months but not greater than 12 months.

## 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

Timothy Lewin

Timothy Lewin (Dec 4, 2024 08:15 GMT)

Timothy Lewin  
Company Treasurer

04/12/24  
Date

## **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 2024 which comprises 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  
Chartered Certified Accountants  
73 Heathfield Drive  
Mitcham  
Surrey CR4 3RD

Date


Respeito Ltd					
Statement of Financial Activities (including summary income and expenditure account) year ended 31 March 2024					
		Unrestricted funds	Restricted income funds	Total funds	Prior year funds 2023
	Notes	£	£	£	£
<b>Income</b>	<b>4</b>				
<b>Income and endowments from:</b>					
Donations and legacies		11,446		<b>11,446</b>	300
Charitable activities		29,650	74,855	<b>104,505</b>	134,619
<b>Total</b>		<b>41,096</b>	<b>74,855</b>	<b>115,951</b>	<b>134,919</b>
<b>Expenditure</b>					
<b>Expenditure on:</b>					
Charitable activities	<b>5</b>	2,561	83,654	<b>86,215</b>	34,317
Other	<b>6</b>	31,668		<b>31,668</b>	49,623
<b>Total</b>		<b>34,229</b>	<b>83,654</b>	<b>117,883</b>	<b>83,940</b>
<b>Net income/(expenditure)</b>	<b>7</b>	6,867	(8,799)	(1,931)	50,979
<b>Net income/(expenditure)</b>		6,867	(8,799)	(1,931)	50,979
<b>Net movement in funds</b>		<b>6,867</b>	<b>(8,799)</b>	<b>(1,931)</b>	<b>50,979</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		45,722	50,218	<b>95,940</b>	44,961
<b>Total funds carried forward</b>		<b>52,589</b>	<b>41,419</b>	<b>94,009</b>	<b>95,940</b>



Respeito Ltd					
Balance Sheet at 31 March 2024					
		Unrestricted funds	Restricted income funds	Total this year	Total last year 2023
	Notes	£	£	£	£
<b>Current assets</b>					
<b>Debtors</b>	9	4,650		4,650	333
<b>Cash at bank and in hand</b>		49,589	41,419	91,008	97,646
<b>Total current assets</b>		<b>54,239</b>	<b>41,419</b>	<b>95,658</b>	<b>97,980</b>
<b>Creditors: amounts falling due within one year</b>	10	1,649		1,649	2,039
<b>Net current assets/(liabilities)</b>		<b>52,590</b>	<b>41,419</b>	<b>94,009</b>	<b>95,941</b>
<b>Total assets less current liabilities</b>		<b>52,590</b>	<b>41,419</b>	<b>94,009</b>	<b>95,941</b>
<b>Funds of the Charity</b>	11				
<b>Restricted income funds</b>			41,419	41,419	50,218
<b>Unrestricted funds</b>		52,589		52,589	45,722
<b>Total funds</b>		<b>52,589</b>	<b>41,419</b>	<b>94,009</b>	<b>95,940</b>

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.

  
Sandra Guerreiro (Dec 2, 2024 14:23 GMT)

Sandra Guerreiro  
Company Secretary Trustee  
02/12/24  
Date

## **Notes to the Accounts year ended 31 March 2024**

### **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 account)  
prior year ended 31 March 2023

		Unrestricte d funds	Restrict ed income funds	Total funds	Prior year funds 2022
	Note s	£	£	£	£
<b>Income</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>Expenditure on:</b>					
Charitable activities			34,317	34,317	36,604
Other		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>		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>

Note 4 **Analysis of income**

		<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>	<b>Prior year funds 2023</b>
4.1	<b>Donation and legacies</b>	All in £			
	The Ubele Initiative and other donations	11,446		<b>11,446</b>	300.00
	<b>Total</b>	<b>11,446</b>		<b>11,446</b>	<b>300</b>
	<b>Charitable activities</b>				
	Walcot Foundation Outreach and Welfare		30,000	<b>30,000</b>	28,979
	Lloyds Foundation Core Cost grant	25,000		<b>25,000</b>	
	LCF MOPAC VAWG Grass Roots Fund		19,980	<b>19,980</b>	25,550
	LCF -Lambeth Well-being Fund		9,980	<b>9,980</b>	9,980
	LCF Home Office VAWG Fund		7,144	<b>7,144</b>	
	Efficacy Eva Menopause Project	4,650		<b>4,650</b>	
	CEF -Urban Health (GSTTF) incl. Capacity Building		5,000	<b>5,000</b>	50,875
	DGACCP Portuguese Programme		2,751	<b>2,751</b>	
	LCF -Lambeth Community Outreach				10,000
	LCF- Together London				9,990
	National Lottery Fund				(755)
	<b>Total charitable activities income</b>	<b>29,650</b>	<b>74,855</b>	<b>104,505</b>	<b>134,619</b>
	<b>Total income</b>	<b>41,096</b>	<b>74,855</b>	<b>115,951</b>	<b>134,919</b>

**Note 5 Expenditure on Charitable activities**

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds 2023
<b>Direct cost of charitable activities</b>	<i>All in £</i>			
Walcot Foundation Outreach & Welfare		30,269	<b>30,269</b>	221
LCF: Lambeth Well- being, Counselling service		11,205	<b>11,205</b>	3,897
CEF Urban Health (GSTTF) capacity building		9,800	<b>9,800</b>	5,873
LCF Home Office VAWG		7,739	<b>7,739</b>	
LCF -Lambeth Community Outreach Project		10,000	<b>10,000</b>	
LCF -Together London		9,130	<b>9,130</b>	
LCF MOPAC VAWG Grass Roots Programme		2,760	<b>2,760</b>	26,886
DGACCP Portuguese programme		2,751	<b>2,751</b>	-
Efficacy Eva Menopause Project	2,561		<b>2,561</b>	
Community Preventive activities (GSTTF, LWF )				(2,559)
<b>Total direct cost of charitable activities</b>	<b>2,561</b>	<b>83,654</b>	<b>86,215</b>	<b>34,317</b>

**Note 6 Other expenditure**

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds 2023
<b>Support costs</b>	<i>All in £</i>			
Staff costs: Executive Directors	21,869		<b>21,869</b>	32,959
Legal and professional fees	5,420		<b>5,420</b>	5,361
General Administration	3,310		<b>3,310</b>	10,098
Premises cost	1,000		<b>1,000</b>	1,000
Travel expenses	69		<b>69</b>	204
<b>Total support costs expenditure</b>	<b>31,668</b>		<b>31,668</b>	<b>49,623</b>



Note 7	<b>Net income /(expenditure) before transfers:</b>	<b>2024</b>	<b>2023</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>2024</b>	<b>2023</b>
		£	£
	Executive Directors fees	<b>21,689</b>	32,959
	Total	<b>21,689</b>	<b>32,959</b>

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

Average monthly number of full-time equivalent employees during year was as follows	<b>2024</b>	<b>2023</b>
Administration Officer	1	1

Note 9	<b>Debtors</b>	<b>2024</b>	<b>2023</b>
9.1	Debtors and Prepayments	£	£
	Prepayment and accrued income	4,650	333
	Total	<b>4,650</b>	<b>333</b>

Note 10	<b>Creditors</b>	<b>2024</b>	<b>2023</b>
10.1	<b>Amounts falling due within one year</b>	£	£
	Trade Creditors	124	179
	Other taxes and Social Security	(7)	(7)
	Other Creditors		
	Accruals	1,532	1,867
	Total	<b>1,649</b>	<b>2,039</b>

# 11 Movement in funds

## 11.1 Details of material funds held and movements during the year

<b>Restricted Funds</b>	<b>Balance b/fwd.</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance c/fwd.</b>
<b>Fund name</b>				
Walcot Foundation Outreach and Welfare	28,758	30,000	30,269	<b>28,489</b>
LCF MOPAC VAWG: Grass roots fund	468	19,980	2,760	<b>17,688</b>
LCF -Lambeth Well-being Fund	2,035	9,980	11,205	<b>810</b>
LCF Home Office VAWG Fund		7,144	7,739	<b>(595)</b>
LCF- Lambeth Community Outreach	10,000		10,000	<b>0</b>
LCF -Together London	9,130		9,130	<b>-</b>
CEF -Urban Health (GSTTF) Capacity building	(873)	5,000	9,800	<b>(5,672)</b>
DGACCP Portuguese programme		2,751	2,751	<b>-</b>
Community Preventive activities (GSTTF, LWF	(842)			<b>(842)</b>
MOJ Critical Support fund	102			<b>102</b>
Lambeth General Digital inclusion	1,403			<b>1,403</b>
N/hood element of comm. Infra. Levy (NCIL)	37			<b>37</b>
Total Restricted Fund	<b>50,218</b>	<b>74,855</b>	<b>83,654</b>	<b>41,419</b>
<b>Unrestricted Funds</b>				
CEF -Urban Health (GSTTF)	43,400		27,008	<b>16,392</b>
General fund	2,322			<b>2,322</b>
Lloyds Foundation Core Cost Grant		25,000		<b>25,000</b>
Donations The Ubele Initiative & Others		11,446	4,660	<b>6,786</b>
Efficacy Eva Menopause Project		4,650	2,561	<b>2,089</b>
Total Unrestricted Fund	<b>45,722</b>	<b>41,096</b>	<b>34,229</b>	<b>52,589</b>
<b>Total Funds</b>	<b>95,940</b>	<b>115,951</b>	<b>117,883</b>	<b>94,009</b>

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

### **Restricted Funds**

**1. LCF Home Office VAWG Fund**

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

**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. LCF MOPAC VAWG: 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

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

No. of trustees on whom the charity incurred expenses

3

### Detailed Statement of Financial Activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds 2023
<b>Income</b>	<i>All in £</i>			
<b>Income and endowments from:</b>				
<b>Charitable activities</b>				
Walcot Foundation Outreach and Welfare		30,000	<b>30,000</b>	28,979
Lloyds Foundation Core Cost grant	25,000		<b>25,000</b>	
LCF MOPAC VAWG Grass Roots Fund		19,980	<b>19,980</b>	25,550
Donations: The Ubele Initiative and others	11,446		<b>11,446</b>	300
LCF -Lambeth Well-being Fund		9,980	<b>9,980</b>	9,980
LCF Home Office VAWG Fund		7,144	<b>7,144</b>	
Efficacy Eva Menopause project	4,650		<b>4,650</b>	
CEF -Urban Health (GSTTF)		5,000	<b>5,000</b>	50,875
DGACCP Portuguese programme		2,751	<b>2,751</b>	
LCF -Lambeth Community Outreach			-	10,000
LCF- Together London			-	9,990
National Lottery Fund			-	(755)
<b>Total income</b>	<b>41,096</b>	<b>74,855</b>	<b>115,951</b>	<b>134,919</b>
<b>Expenditure</b>				
<b>On Charitable activities</b>				
Walcot Foundation Outreach and Welfare		30,269	<b>30,269</b>	221
LCF: Lambeth Well- being, Counselling Service		11,205	<b>11,205</b>	3,897
CEF Urban Health (GSTTF) Capacity Building		9,800	<b>9,800</b>	5,873
LCF Home Office VAWG		7,739	<b>7,739</b>	
LCF -Lambeth Community Outreach Project		10,000	<b>10,000</b>	
LCF -Together London		9,130	<b>9,130</b>	
LCF MOPAC VAWG Grass Roots Programme		2,760	<b>2,760</b>	25,185
DGACCP Portuguese programme		2,751	<b>2,751</b>	

Efficacy Eva Menopause Project	2,561		2,561	
Community Preventive Activities (GSTTF, LWF)			-	(858)
<b>Total expenditure on charitable activities</b>	<b>2,561</b>	<b>83,654</b>	<b>86,215</b>	<b>34,317</b>
<b>Support costs</b>				
Staff costs:				
Executive directors (IOUH)	21,869		21,869	32,959
<b>Total staff costs</b>	<b>21,869</b>		<b>21,869</b>	<b>32,959</b>
<b>Legal &amp; professional fees:</b>				
Legal & professional fees (IOUH)	2,770		2,770	454
Accountancy & Independent examination	2,650		2,650	5,361
<b>Total legal &amp; Professional fees</b>	<b>5,420</b>		<b>5,420</b>	<b>5,815</b>
<b>General administration costs:</b>				
Office running costs incl. PPS (£1369 IOUH)	2,542		2,542	6,799
Rent (including cleaning (IOUH))	1,000		1,000	1,000
Training and sundry expenses	549		549	
Information & Communication	138		138	1,630
Subscriptions	80		80	
Travel expenses	69		69	204
Publicity and Advertising				1,216
<b>Total general administration costs</b>	<b>4,379</b>		<b>4,379</b>	<b>10,849</b>
<b>Total support costs</b>	<b>31,668</b>		<b>31,668</b>	<b>49,623</b>
<b>Total expenditure</b>	<b>34,229</b>	<b>83,654</b>	<b>117,883</b>	<b>83,940</b>
<b>Net income/(expenditure)</b>	<b>6,867</b>	<b>(8,799)</b>	<b>(1,931)</b>	<b>50,979</b>
<b>Net movement in funds</b>	<b>6,867</b>	<b>(8,799)</b>	<b>(1,931)</b>	<b>50,979</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	45,722	50,218	95,940	44,961
<b>Total funds carried forward</b>	<b>52,589</b>	<b>41,419</b>	<b>94,009</b>	<b>95,940</b>









# Respeito\_Limited\_Report\_and\_Accounts\_Year\_ended\_31March2024\_20241202

Final Audit Report

2024-12-04

Created:	2024-12-02
By:	Juliana Rondon (juliana.rondon@outlook.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIrTz84OMweMirgLqKCZTWZXPncKYicJH

## "Respeito\_Limited\_Report\_and\_Accounts\_Year\_ended\_31March2024\_20241202" History

-  Document created by Juliana Rondon (juliana.rondon@outlook.com)  
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**Respeito Limited**

**Charity number 1189055**

**Company number 10461561**

**Draft Trustees' Report and Unaudited Accounts**

**Year ended 31 March 2024**



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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 2024.

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:

Sandra Guerreiro - Company Secretary (Appointed during the Annual General Meeting on the 21st September 2024)  
Timothy Lewin - Company Treasurer and Vice Secretary  
Felicia Luvumba  
David Porteous  
Ana Faro  
Lilliana Teixeira  
Tânia Fonseca  
Isabelle Brodie (Resigned on the 21st September 2024)

### **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 2024**

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 supporting 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 speakers from Portugal, including mainland and islands, from Brazil, and 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 charity's work. They meet four times a year to consider and agree on strategic plans and review activities. Two executive directors, working part-time, carry out the day-to-day activities.

### **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 the 1<sup>st</sup> of April 2023 Respeito had 47 active cases; between 31<sup>st</sup> of March 2023 and 31<sup>st</sup> of March 2024 we opened 44 new cases; during the same period, we closed 31 cases. With the funds received, we have directly supported 91 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. By the end of the reported period, we had 60 active cases. This service was implemented with funding from LCF MOPAC VAWG Grassroots Fund and Walcot Foundation Fund.

- **Counselling services**

Between 1<sup>st</sup> of April 2023 and 31<sup>st</sup> of March 2024, 27 clients were referred to Counselling Program consisting of eight sessions of one-to-one online counselling per client in their mother tongue. 15 service users completed the program, six were removed by action of cancellation policy, and six did not complete the program. 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. 168 sessions were offered to our beneficiaries during the report period. This service was implemented with funding from Lambeth Wellbeing Fund and Home Office Mopac Fund.

- Community Preventative Activities

Six therapeutic workshop sessions were developed between September 2023 and March 2024, reaching 71 participants. The sessions allowed individuals to share experiences on how to strengthen bonds and build resilience, self-esteem and peer support networks as part of year 2 of the project 'Self-care and Community Resilience' funded by the LCF - Lambeth Wellbeing Fund.

Community Outreach Program (LCF - Lambeth Community Fund) allowed the charity to develop eight group activities and 10 mini-events between May 2023 and March 2024, reaching a total of 131 participants. The sessions were done in partnership with local grassroots, local businesses and in public areas where Portuguese-speakers live, work and commute.

The annual awareness community event 'UNID@S - United to end Violence Against Women 2024' was developed for the second consecutive year gathering a total of 96 participants. The event was funded by the DGACCP Portuguese Government Programme.

- Walcot Foundation Outreach & Welfare

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. In April 2023 we had 15 one-to-one welfare support active cases for Lambeth residents. From April 2023 to March 2024, we have had 25 new referrals, bringing the number of active cases to 40. In the same period, we closed 14 cases. 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. During the report period, 107 Portuguese speakers responded to our survey "Quality of life in the UK for Portuguese speaker migrants".

- 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.



## Financial Review

In the reporting period, the Charity received gross incoming resources of £115,951 (£134,919 in 2023), expended a total of £117,883 (£83,940 in 2023) on pursuing its charitable purposes and running the organisation, leaving a net expenditure of £1,931 (£50,978 surplus in 2023). As a result, the Charity's revenue reserves of £95,940 brought forward on 1 April 2023 decreased to £94,009 at the year ended 31 March 2024, of which £41,419 was Restricted Fund balances and £52,589 was Unrestricted Fund/ free reserves.

## Reserves policy

The trustees' reserves policy provides the framework for managing the reserves of the Charity. This is to maintain reserves sufficient to cover core operating costs for at least 6 months but not greater than 12 months.

## 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

Timothy Lewin

Timothy Lewin (Dec 4, 2024 08:15 GMT)

Timothy Lewin  
Company Treasurer

04/12/24  
Date

## **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 2024 which comprises 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  
Chartered Certified Accountants  
73 Heathfield Drive  
Mitcham  
Surrey CR4 3RD


Date

Respeito Ltd					
Statement of Financial Activities (including summary income and expenditure account) year ended 31 March 2024					
		Unrestricted funds	Restricted income funds	Total funds	Prior year funds 2023
	Notes	£	£	£	£
<b>Income</b>	<b>4</b>				
<b>Income and endowments from:</b>					
Donations and legacies		11,446		<b>11,446</b>	300
Charitable activities		29,650	74,855	<b>104,505</b>	134,619
<b>Total</b>		<b>41,096</b>	<b>74,855</b>	<b>115,951</b>	<b>134,919</b>
<b>Expenditure</b>					
<b>Expenditure on:</b>					
Charitable activities	<b>5</b>	2,561	83,654	<b>86,215</b>	34,317
Other	<b>6</b>	31,668		<b>31,668</b>	49,623
<b>Total</b>		<b>34,229</b>	<b>83,654</b>	<b>117,883</b>	<b>83,940</b>
<b>Net income/(expenditure)</b>	<b>7</b>	6,867	(8,799)	(1,931)	50,979
<b>Net income/(expenditure)</b>		6,867	(8,799)	(1,931)	50,979
<b>Net movement in funds</b>		<b>6,867</b>	<b>(8,799)</b>	<b>(1,931)</b>	<b>50,979</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		45,722	50,218	<b>95,940</b>	44,961
<b>Total funds carried forward</b>		<b>52,589</b>	<b>41,419</b>	<b>94,009</b>	<b>95,940</b>

Respeito Ltd					
Balance Sheet at 31 March 2024					
		Unrestricted funds	Restricted income funds	Total this year	Total last year 2023
	Notes	£	£	£	£
<b>Current assets</b>					
<b>Debtors</b>	9	4,650		4,650	333
<b>Cash at bank and in hand</b>		49,589	41,419	91,008	97,646
<b>Total current assets</b>		<b>54,239</b>	<b>41,419</b>	<b>95,658</b>	<b>97,980</b>
<b>Creditors: amounts falling due within one year</b>	10	1,649		1,649	2,039
<b>Net current assets/(liabilities)</b>		<b>52,590</b>	<b>41,419</b>	<b>94,009</b>	<b>95,941</b>
<b>Total assets less current liabilities</b>		<b>52,590</b>	<b>41,419</b>	<b>94,009</b>	<b>95,941</b>
<b>Funds of the Charity</b>	11				
<b>Restricted income funds</b>			41,419	41,419	50,218
<b>Unrestricted funds</b>		52,589		52,589	45,722
<b>Total funds</b>		<b>52,589</b>	<b>41,419</b>	<b>94,009</b>	<b>95,940</b>

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.

  
Sandra Guerreiro (Dec 2, 2024 14:23 GMT)

Sandra Guerreiro  
Company Secretary Trustee  
02/12/24  
Date



## **Notes to the Accounts year ended 31 March 2024**

### **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 account)  
prior year ended 31 March 2023

		Unrestricte d funds	Restrict ed income funds	Total funds	Prior year funds 2022
	Note s	£	£	£	£
<b>Income</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>Expenditure on:</b>					
Charitable activities			34,317	34,317	36,604
Other		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>		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>

Note 4 **Analysis of income**

		<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>	<b>Prior year funds 2023</b>
4.1	<b>Donation and legacies</b>	All in £			
	The Ubele Initiative and other donations	11,446		<b>11,446</b>	300.00
	<b>Total</b>	<b>11,446</b>		<b>11,446</b>	<b>300</b>
	<b>Charitable activities</b>				
	Walcot Foundation Outreach and Welfare		30,000	<b>30,000</b>	28,979
	Lloyds Foundation Core Cost grant	25,000		<b>25,000</b>	
	LCF MOPAC VAWG Grass Roots Fund		19,980	<b>19,980</b>	25,550
	LCF -Lambeth Well-being Fund		9,980	<b>9,980</b>	9,980
	LCF Home Office VAWG Fund		7,144	<b>7,144</b>	
	Efficacy Eva Menopause Project	4,650		<b>4,650</b>	
	CEF -Urban Health (GSTTF) incl. Capacity Building		5,000	<b>5,000</b>	50,875
	DGACCP Portuguese Programme		2,751	<b>2,751</b>	
	LCF -Lambeth Community Outreach				10,000
	LCF- Together London				9,990
	National Lottery Fund				(755)
	<b>Total charitable activities income</b>	<b>29,650</b>	<b>74,855</b>	<b>104,505</b>	<b>134,619</b>
	<b>Total income</b>	<b>41,096</b>	<b>74,855</b>	<b>115,951</b>	<b>134,919</b>

**Note 5 Expenditure on Charitable activities**

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds 2023
<b>Direct cost of charitable activities</b>	<i>All in £</i>			
Walcot Foundation Outreach & Welfare		30,269	<b>30,269</b>	221
LCF: Lambeth Well- being, Counselling service		11,205	<b>11,205</b>	3,897
CEF Urban Health (GSTTF) capacity building		9,800	<b>9,800</b>	5,873
LCF Home Office VAWG		7,739	<b>7,739</b>	
LCF -Lambeth Community Outreach Project		10,000	<b>10,000</b>	
LCF -Together London		9,130	<b>9,130</b>	
LCF MOPAC VAWG Grass Roots Programme		2,760	<b>2,760</b>	26,886
DGACCP Portuguese programme		2,751	<b>2,751</b>	-
Efficacy Eva Menopause Project	2,561		<b>2,561</b>	
Community Preventive activities (GSTTF, LWF )				(2,559)
<b>Total direct cost of charitable activities</b>	<b>2,561</b>	<b>83,654</b>	<b>86,215</b>	<b>34,317</b>

**Note 6 Other expenditure**

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds 2023
<b>Support costs</b>	<i>All in £</i>			
Staff costs: Executive Directors	21,869		<b>21,869</b>	32,959
Legal and professional fees	5,420		<b>5,420</b>	5,361
General Administration	3,310		<b>3,310</b>	10,098
Premises cost	1,000		<b>1,000</b>	1,000
Travel expenses	69		<b>69</b>	204
<b>Total support costs expenditure</b>	<b>31,668</b>		<b>31,668</b>	<b>49,623</b>

Note 7	<b>Net income /(expenditure) before transfers:</b>	<b>2024</b>	<b>2023</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>2024</b>	<b>2023</b>
		£	£
	Executive Directors fees	<b>21,689</b>	32,959
	Total	<b>21,689</b>	<b>32,959</b>

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

Average monthly number of full-time equivalent employees during year was as follows	<b>2024</b>	<b>2023</b>
Administration Officer	1	1

Note 9	<b>Debtors</b>	<b>2024</b>	<b>2023</b>
9.1	Debtors and Prepayments	£	£
	Prepayment and accrued income	4,650	333
	Total	<b>4,650</b>	<b>333</b>

Note 10	<b>Creditors</b>	<b>2024</b>	<b>2023</b>
10.1	<b>Amounts falling due within one year</b>	£	£
	Trade Creditors	124	179
	Other taxes and Social Security	(7)	(7)
	Other Creditors		
	Accruals	1,532	1,867
	Total	<b>1,649</b>	<b>2,039</b>



# 11 Movement in funds

## 11.1 Details of material funds held and movements during the year

<b>Restricted Funds</b>	<b>Balance b/fwd.</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance c/fwd.</b>
<b>Fund name</b>				
Walcot Foundation Outreach and Welfare	28,758	30,000	30,269	<b>28,489</b>
LCF MOPAC VAWG: Grass roots fund	468	19,980	2,760	<b>17,688</b>
LCF -Lambeth Well-being Fund	2,035	9,980	11,205	<b>810</b>
LCF Home Office VAWG Fund		7,144	7,739	<b>(595)</b>
LCF- Lambeth Community Outreach	10,000		10,000	<b>0</b>
LCF -Together London	9,130		9,130	<b>-</b>
CEF -Urban Health (GSTTF) Capacity building	(873)	5,000	9,800	<b>(5,672)</b>
DGACCP Portuguese programme		2,751	2,751	<b>-</b>
Community Preventive activities (GSTTF, LWF	(842)			<b>(842)</b>
MOJ Critical Support fund	102			<b>102</b>
Lambeth General Digital inclusion	1,403			<b>1,403</b>
N/hood element of comm. Infra. Levy (NCIL)	37			<b>37</b>
Total Restricted Fund	<b>50,218</b>	<b>74,855</b>	<b>83,654</b>	<b>41,419</b>
<b>Unrestricted Funds</b>				
CEF -Urban Health (GSTTF)	43,400		27,008	<b>16,392</b>
General fund	2,322			<b>2,322</b>
Lloyds Foundation Core Cost Grant		25,000		<b>25,000</b>
Donations The Ubele Initiative & Others		11,446	4,660	<b>6,786</b>
Efficacy Eva Menopause Project		4,650	2,561	<b>2,089</b>
Total Unrestricted Fund	<b>45,722</b>	<b>41,096</b>	<b>34,229</b>	<b>52,589</b>
<b>Total Funds</b>	<b>95,940</b>	<b>115,951</b>	<b>117,883</b>	<b>94,009</b>

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

### **Restricted Funds**

**1. LCF Home Office VAWG Fund**

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

**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. LCF MOPAC VAWG: 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

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

No. of trustees on whom the charity incurred expenses

3

**Detailed Statement of Financial Activities**

	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>	<b>Prior year funds 2023</b>
<b>Income</b>	<i>All in £</i>			
<b>Income and endowments from:</b>				
<b>Charitable activities</b>				
Walcot Foundation Outreach and Welfare		30,000	<b>30,000</b>	28,979
Lloyds Foundation Core Cost grant	25,000		<b>25,000</b>	
LCF MOPAC VAWG Grass Roots Fund		19,980	<b>19,980</b>	25,550
Donations: The Ubele Initiative and others	11,446		<b>11,446</b>	300
LCF -Lambeth Well-being Fund		9,980	<b>9,980</b>	9,980
LCF Home Office VAWG Fund		7,144	<b>7,144</b>	
Efficacy Eva Menopause project	4,650		<b>4,650</b>	
CEF -Urban Health (GSTTF)		5,000	<b>5,000</b>	50,875
DGACCP Portuguese programme		2,751	<b>2,751</b>	
LCF -Lambeth Community Outreach			-	10,000
LCF- Together London			-	9,990
National Lottery Fund			-	(755)
<b>Total income</b>	<b>41,096</b>	<b>74,855</b>	<b>115,951</b>	<b>134,919</b>
<b>Expenditure</b>				
<b>On Charitable activities</b>				
Walcot Foundation Outreach and Welfare		30,269	<b>30,269</b>	221
LCF: Lambeth Well- being, Counselling Service		11,205	<b>11,205</b>	3,897
CEF Urban Health (GSTTF) Capacity Building		9,800	<b>9,800</b>	5,873
LCF Home Office VAWG		7,739	<b>7,739</b>	
LCF -Lambeth Community Outreach Project		10,000	<b>10,000</b>	
LCF -Together London		9,130	<b>9,130</b>	
LCF MOPAC VAWG Grass Roots Programme		2,760	<b>2,760</b>	25,185
DGACCP Portuguese programme		2,751	<b>2,751</b>	

Efficacy Eva Menopause Project	2,561		2,561	
Community Preventive Activities (GSTTF, LWF)			-	(858)
<b>Total expenditure on charitable activities</b>	<b>2,561</b>	<b>83,654</b>	<b>86,215</b>	<b>34,317</b>
<b>Support costs</b>				
Staff costs:				
Executive directors (IOUH)	21,869		21,869	32,959
<b>Total staff costs</b>	<b>21,869</b>		<b>21,869</b>	<b>32,959</b>
<b>Legal &amp; professional fees:</b>				
Legal & professional fees (IOUH)	2,770		2,770	454
Accountancy & Independent examination	2,650		2,650	5,361
<b>Total legal &amp; Professional fees</b>	<b>5,420</b>		<b>5,420</b>	<b>5,815</b>
<b>General administration costs:</b>				
Office running costs incl. PPS (£1369 IOUH)	2,542		2,542	6,799
Rent (including cleaning (IOUH))	1,000		1,000	1,000
Training and sundry expenses	549		549	
Information & Communication	138		138	1,630
Subscriptions	80		80	
Travel expenses	69		69	204
Publicity and Advertising				1,216
<b>Total general administration costs</b>	<b>4,379</b>		<b>4,379</b>	<b>10,849</b>
<b>Total support costs</b>	<b>31,668</b>		<b>31,668</b>	<b>49,623</b>
<b>Total expenditure</b>	<b>34,229</b>	<b>83,654</b>	<b>117,883</b>	<b>83,940</b>
<b>Net income/(expenditure)</b>	<b>6,867</b>	<b>(8,799)</b>	<b>(1,931)</b>	<b>50,979</b>
<b>Net movement in funds</b>	<b>6,867</b>	<b>(8,799)</b>	<b>(1,931)</b>	<b>50,979</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	45,722	50,218	95,940	44,961
<b>Total funds carried forward</b>	<b>52,589</b>	<b>41,419</b>	<b>94,009</b>	<b>95,940</b>









# Respeito\_Limited\_Report\_and\_Accounts\_Year\_ended\_31March2024\_20241202

Final Audit Report

2024-12-04

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By:	Juliana Rondon (juliana.rondon@outlook.com)
Status:	Signed
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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 2024 which comprises 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 Sharrow FCCA, CA

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

Date 4 11 2024