

Respect Project
Company Limited by Guarantee
Financial Statements
31 March 2023

27/12/23
218
F85

WALTER HUNTER & CO LIMITED
Chartered accountants & statutory auditor
24 Bridge Street
Newport
South Wales
NP20 4SF

THURSDAY



ACIUPC4Y

A16

21/12/2023

#255

COMPANIES HOUSE

Respect Project
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

	Page
Trustees' annual report (<i>incorporating the director's report</i>)	1
Independent auditor's report to the members	11
Statement of financial activities (including income and expenditure account)	16
Statement of financial position	17
Statement of cash flows	18
Notes to the financial statements	19

Respect Project
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Respect Project	
Charity registration number	1141636	
Company registration number	07582438	
Principal office and registered office	Respect 200a Pentonville Road London England N1 9JP	
The trustees	Sarah Mullen - Chair Diane Scott - Vice Chair Lucy Bushill-Matthews - Treasurer (Appointed 16 November 2022) Rachel Morrison - Treasurer (Resigned 24 April 2023) Leyly Bogue Millie Brown Michael Collins Samantha Darby Amra Dautovic David Gadd (Resigned 29 th November 2023) Talia Kensit Hilary McCollum (Sabbatical from Sept 2021 and re-appointed 16 November 2022) James Rowlands Kevin Steele Sope Otulana (Resigned 1 June 2022)	
Auditor	Jonathan Rhodes BSc BFP FCA (Senior Statutory Auditor) Walter Hunter & Co Limited Chartered accountants & statutory auditor 24 Bridge Street Newport South Wales NP20 4SF	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	Barclays Bank Plc 75 King Street Hammersmith London W6 9HY

Respect Project
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

Structure, governance and management

Patron Dame Vera Baird QC

Officers of the Board of Trustees

Chair of Trustees Sarah Mullen

Vice Chair Diane Scott

Treasurer Lucy Bushill-Matthews (appointed Nov 2022)
previously Rachel Morrison (stepped down Nov 2022, resigned from Board of
Trustees 24 Apr 2023)

Chief Executive Officer Jo Todd

Board Secretary Victoria Cousins (Operations Director)

The Board of Trustees, who are also directors of the Company for the purposes of the Companies Act, and trustees for charity law purposes, submit their combined directors' and trustees' annual report and the financial statements of The Respect Project (known as "Respect") for the year ended 31 March 2022.

The Board of Trustees confirms that the annual report and financial statements of the Company comply with current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (FRS 102). The Company has taken advantage of the exemptions available to smaller entities.

Respect is a registered charity (number 1141636) and company limited by guarantee (number 7582438). Respect's governing document is its Memorandum and Articles of Association.

The Board of Trustees is elected at the Annual General Meeting. There are three officer posts - Chair, Vice Chair and Treasurer - and up to 12 other representatives.

Trustees are bound by Respect's Articles of Association. They complete a register of interests and declare any conflicts of interest at each Board and subgroup meeting.

The Board of Trustees meets quarterly to oversee and agree all areas of governance and strategy. Trustees also have an annual 'away day' to discuss and develop strategy and review their performance as a Board. There are currently 3 subgroups of the Board which meet at least quarterly:

- Sustainability Group - oversight of finances, funding, governance, performance, risk, legal and HR issues
- Influence Group - oversight of public affairs, communications and fundraising
- Development Group - oversight of our services, development and research projects

We recruit Trustees using an open advertisement process across our networks; applications are reviewed against need and shortlisted candidates are interviewed by a panel led by the Chair of Trustees. Respect's Trustees come from across the voluntary, public and private sectors. We are working to increase the diversity of our board and this is reflected in our recruitment practices

Respect Project
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

Skills and experience of Board members include:

- Strategy and policy development
- Operational performance, change and risk oversight
- Finance, Financial control and oversight
- Service leadership and delivery
- Domestic and sexual violence work
- Domestic violence perpetrator work
- Service evaluation
- Fundraising
- Communications and marketing
- Research and Evaluation
- Public Affairs and Campaigning

New Trustees receive an induction into the organisation including governance training covering different aspects of the trustee role and responsibilities.

Respect employs a Chief Executive Officer (CEO) to manage the organisation and drive its strategic development on behalf of the Board.

The Board of Trustees regularly monitors risks to Respect, ensuring these are adequately managed.

The key risks we have identified in the coming year are:

- **Delivering our new strategy:**

Our new strategy is bold and ambitious. Our starting point is our current activities and capacity, with plans for significant growth. In order to deliver our strategy we need to fundraise in an ever-challenging funding climate. If successful, we will need to manage growth and change. If unsuccessful we will need to regroup and scale back our plans.

In 23/24 we will embed our new strategic priorities across all our programmes and projects, creating plans, developing new systems and creating a new infrastructure which promotes cross-departmental working, with a renewed focus on our culture and what it means to be a part of Respect. We have a brilliant, dedicated and enthusiastic team who will be working together, across portfolios to ensure that we maximise opportunities and meet our goals. Our aim is to embed the ethos and mindset of our strategy so that we can begin to deliver even with limited funding, and to have a flexible approach that can build steadily and accelerate quickly, depending on our fundraising success.

- **Funding and capacity challenges:**

Across the whole charity sector, there are broad challenges with funding at the moment, including short turn arounds for bids, awards that are short term - one or two years at most - and just less money available overall leading to a squeeze in all areas. In particular, funders are focusing more on direct delivery and less on infrastructure, membership, sector support type functions, less on systems change and less on evaluation and research - all things that we focus on. Alongside this are the cost-of-living challenges facing the whole of society, including our staff and our organisation. Most of our funders have not increased funding to account for this, and we, along with the rest of the charity sector, have faced increasing stretch due to these real term cuts. We have found our project work is reasonably well funded, but our core functions and strategic priorities are much more difficult to fund in the current climate, and we have some capacity gaps which prevent us from fulfilling all our goals.

In 23/24, therefore, we are continuing to diversify our funding streams to ensure long term sustainability, with

Respect Project
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

an increased focus on developing a more business development mindset and fostering corporate partnerships.

- **External political landscape:**

We anticipate there will be a general election in 2024 and with this comes new manifestos, commitments, political direction and budgets, and the challenge of ensuring our messaging is heard by the incoming government.

In 23/24 we will work alongside sector allies to send strong, coherent messaging to prospective governments, to build political will to comprehensively address domestic abuse. We will build on our current work, to ensure - whichever party wins - that we are well placed to influence new Ministers and ensure an approach which holds domestic abuse perpetrators to account and puts survivors first.

- **Poor practice:**

We have been pleased to see increased government funding for perpetrator responses but continue to be concerned that poorly designed and/or poorly delivered responses continue to be commissioned. These can actually increase the risks to survivors, rather than reduce them. As the focus on perpetrators grows, so does this risk, as more and more organisations begin to address an issue that, until very recently, was the focus of just a handful of specialist services. We set standards and ensure that accredited services are safe and effective, but we continue to see poor commissioning processes and concerning practice.

In 23/24, embedded in our new strategic approach, is the commitment to growing a robust evidence base and continuing to shine the spotlight on the need for accountability in service provision, across specialist and frontline responses in the voluntary, statutory and private sectors. We will increase our scrutiny of commissioning at local and national level to ensure best practice standards are adhered to and the wellbeing of survivors is prioritised.

Systems to monitor and mitigate risk:

The Senior Leadership Team identifies and discusses risks and ways to mitigate them at our monthly Senior Leadership Meeting. These risks are subsequently graded to assess the short and long-term impact and the level of oversight needed, and plans for mitigation are agreed and implemented. Trustees oversee progress against risk mitigation via our subgroups and review strategic risks at quarterly board meetings.

We have robust internal controls to ensure that we have management, performance and financial oversight and make use of independent third party experts to support us where needed.

We have continued to receive legal advice on a pro bono basis from Baker McKenzie and Field Fisher, both global firms of solicitors, and we would like to thank them for their continued support.

Our Funders:

We are grateful for the continued support of our funders, without whom this vital and lifechanging work would not be possible:

Public Funding:

- Home Office
- Police Crime Commissioners:
 - Cambridgeshire, Durham, Lincolnshire North Yorkshire, South Wales

Respect Project
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

- MOPAC- London Boroughs of: Camden, Croydon Waltham Forest, Hackney, Havering, Newham, Tower Hamlets, Redbridge, Sutton, Waltham Forest, Westminster
- London Councils
- Lincolnshire County Council
- National Lottery Community Fund
- Scottish Government direct and Scottish Government via Scottish Women's Aid
- Northern Ireland Dept. of Justice

Trusts and Foundations: Esmée Fairbairn Trust, Guinness Trust

Research: University of Bristol; South London and Maudsley NHS Foundation Trust

Private Sector: Royal Sun Alliance and other corporate partners

We would also like to thank all of our individual donors and those who purchase our training which provides vital support for our ongoing funding.

Objectives and activities

Respect is a pioneering UK membership organisation in the domestic abuse sector. Our vision is to end domestic abuse. It's a simple ask and a daunting task. We know it will take generations of hard work to get there. In the meantime, we want to live in a world where domestic abuse is not tolerated, where perpetrators are held to account and survivors' safety and wellbeing is centred.

We know that we cannot achieve our vision on our own. The scale of the problem is just too big and complex for one organisation alone to solve. It requires coordinated action across society, with everyone - specialist service providers, statutory agencies, policy makers, funders and commissioners, community groups and many others - working together.

We have chosen to focus on 3 key strands of work - influence, support and innovation - so that:

- Perpetrators of domestic abuse: are held accountable, offered the chance to change, and stopped from causing further harm
- Young people who cause harm to family members/carers or in their intimate relationships: are offered responses that recognise both their vulnerability and the risk they pose
- Male victims of domestic abuse: are supported to escape and recover from the abuse they have experienced through a range of responses designed to meet their needs

Respect's objects as outlined in the Articles of Association are:

To relieve the distress and suffering caused by domestic violence and abuse, in particular, but not exclusively, by educating people who work with, or who are otherwise involved with, the perpetrators of and those suffering from domestic violence (practitioners), with a view to increasing the physical safety and mental well-being of people who have experienced such violence or abuse.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Respect Project
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

We provide a range of identifiable benefits to the public or a section of the public through the following activities:

- **Influence**
 - We use our expertise, and that of our members, to help shape thinking and to influence policy, practice and legislation
 - We advocate for strategic, well-funded, cross-government, multi-agency responses to domestic abuse which ensure that perpetrators are held to account and the needs of adult and child survivors are centred
- **Support**
 - We provide leadership and guidance to our members and the wider sector and create opportunities for networking, mutual support and shared learning
 - We provide training and workforce development to help both specialist and frontline services and individuals to develop their skills and expertise
 - We set standards for, and accredit, specialist responses to domestic abuse, both for perpetrators and male victims, to ensure that this work is safe, effective and accountable
 - We deliver the Respect Phonenumber for perpetrators and the Men's Advice Line for male victims of domestic abuse
- **Innovation**
 - We work with partners to develop and test innovative new responses to domestic abuse and support their delivery and scale up, including: Make a Change, Change that Lasts Wales, Drive, Safe and Together
 - We work closely with research partners to develop the evidence base which underpins our standards/accreditation, captures the learning from new developments, and disseminates and promotes good practice.

Achievements and performance

We continue to be very proud of the difference we have made over the last 23 years, tirelessly ensuring that perpetrators are held to account; putting survivors at the heart of our work; driving developments in practice; changing systems to ensure they are fit for purpose; influencing government to improve statutory responses and increase political will for change; and working to bring about social change so that our whole society strives to end domestic abuse.

Respect continues on our trajectory of growth. In the last five years we have quadrupled in size and in 22/23 we sustained our position. Our growth has been driven by our influence work that has put perpetrator work 'on the map', and the quality of the work we deliver. The increased funding to our sector has been a benefit for us as an organisation and also for our members who have had access to increased funds to support their work. That said, the current funding levels do not match the scale of the problem of domestic abuse. 22/23 saw us embark on developing a new five year strategy; a process that involved extensive consultation with our team, our members, partners and stakeholders. We will be launching this in 23/24.

For Full details of all our projects and activities please see our Impact report available [here](#).

Respect Project
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

Our project highlights:

- **Helplines:** Our helplines continue to see high levels of demand. In 22/23 the Men's Advice Line received 33,431 calls and the Respect Phoneline 7,153 calls.
- **Safe and Together:** is now delivered by two partnerships across 11 London boroughs, in 22/23 over 1,800 professionals trained to deliver the programme and over 1,000 practice consultations were offered to social workers.
- **Drive:** (a partnership between Respect, Safe Lives and Social Finance) in 22/23, 1,149 service users were accepted, measures were put in place to protect 1,255 victims and 2,492 associated children/young people. Over 1,300 frontline professionals and 200 domestic abuse practitioners were trained as part of our workforce development training programme. The team continues to work on national systems change, focusing on looking at Children's Social Care, Housing, the needs of LGBT+ communities and those from Black and minoritised communities.
- **Make a Change:** (a partnership with Women's Aid Federation England) is working in five sites, has trained 410 professionals. 83 people participated in the MAC behaviour change programme, up 20% from last year and, 111 survivors were supported, an increase of 25% from last year.
- **CLEAR** (Change that Lasts Early Response; a partnership with Welsh Women's Aid): saw a 145% increase in referrals, many coming from children's services and a 38% increase in survivors seeking support. 1,167 professionals were trained in CLEAR and the broader suite of perpetrator interventions available in South Wales.
- **Respect Young People's Service:** in 22/23 RYPP was delivered in five police districts and in 14 local authorities by 14 voluntary and community organisations. 201 frontline professionals were trained to deliver the RYPP.
- **Training:** the team trained 368 professionals, launched 6 new courses have CPD accredited an additional course and offered 8 practice development days with Respect accredited services.
- **Accreditation:** launched the fourth edition of the Respect Standard, hosted 12 accredited members forum, accredited 5 new services, reaccredited two and offered webinars to support those undergoing accreditation.
- **Research:** Reprovide (with the University of Bristol) is testing the effectiveness of a group work intervention for those who perpetrate domestic abuse via a randomised control trial.

We are a member of the Board for the Working With Perpetrators European Network and continue to be a member of the London VAWG Consortium.

Our Influence team continues to gain momentum, developing relationships with key influencers and pushing for much-needed change. Our partnerships remain key to this work, and we continue to work with colleagues and organisations from across the domestic abuse sector. We have worked relentlessly to improve policy and process on a government and local level. In 22/23, following two years of pandemic-related delays, we were finally able to meet with colleagues and friends to celebrate our 20th birthday, reflect on Respect's contribution to the perpetrator sector, and shift our gaze to our research, policy and practice goals for the future.

Respect Project
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

Looking internally, we are continuing to improve and develop our policies, systems and structures to meet the needs of a larger organisation. Until around two years ago, our work around Equity Diversity and Inclusion had largely focused on improving the diversity of our team. Since then, we have asked ourselves some difficult questions and have had challenging conversations. Whilst our work to build a diverse staff team is still a key commitment for us, we are now including a focus on belonging, alongside our more practical actions. We are defining our culture and changing many of our processes to help us understand people's experiences of working at Respect, as well as creating opportunities for staff to have conversations with peers and managers about EDI and their experiences. Our staff EDI steering group continues and has supported us to launch our new EDI policy.

Looking ahead there is much to be excited for. As we enter 23/24, we will build on our position as the go-to organisation on the perpetration of domestic abuse, leading to increased innovation, research and data, thought leadership, development and the provision of high-quality perpetrator responses consistently across the UK. We will expand our Influence function and build an ambitious programme to push for radical change in policy-making, commissioning and the funding of specialist and statutory services. Without the right policies, approaches and funding, we cannot implement the best responses to domestic abuse.

We will be launching our new 5 year strategy, our projects are going from strength to strength and we have ambitious plans to continue to support our members and the wider sector in our mission to end domestic abuse.

Financial review

Respect remains in a strong financial position.

Total income for the year was £3,315,693 (2022 £3,622,810) made up of £647,024 unrestricted (2022 £1,034,639) and £2,668,669 restricted (2022 £2,588,171). Total expenditure for the year was £3,577,312 (2022 £3,412,618) made up of £842,388 unrestricted (2022 £711,799) and £2,734,924 restricted (2022 £2,700,819). This means that there was a deficit of income over expenditure of £261,619 (2022 surplus of £210,192). This breaks down to a deficit of £216,309 for unrestricted funds and a deficit of £45,310 for restricted funds.

Total income decreased by 8.5% from the previous year. This was due to a reduction in some unrestricted funding sources that had been increased the previous year as a one-off response to Covid and a reduction in Home Office unrestricted funding for training. Restricted income increased by £80k in total across multiple projects.

Total expenditure increased by 4.8% from the previous year. The increase in unrestricted spend was due to the appointment of a Head of Influence and a Deputy CEO to increase our strategic and influencing capacity. There was also a discretionary one-off increase in salary costs due to the cost of living crisis. There was a small increase of £30k in restricted spend.

The deficit on unrestricted funds is due to this planned expenditure funded by reserves. Respect will be making additional efforts in the next financial year and beyond to ensure this is sustainable.

The deficit on restricted funds is predominantly due to timing differences across years.

Key financial issues for 2023/24 and beyond include:

- Diversification of our unrestricted and restricted funding across multiple sources to access additional income opportunities and to ensure that we are not overly reliant on one type of income source.
- Continuing development of our financial systems and processes to fit with the expansion of services.

Respect Project
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

Our cash position decreased by 38%. Cash position in 2022 was unusually high (2022 £710,802) due to the high level of COVID-related unrestricted funds. 2023 saw us close with £459,810 cash in bank.

Respect's reserve policy is to hold reserves at a minimum of three months of unrestricted expenditure for the year. This amount excludes restricted funds and designated funds. As at 31 March 2023 this would amount to a reserve requirement of £209,352. At the year end, free reserves amounted to £552,162. This equates to 10 months operating costs.

The management of creditors and debtors is a priority area for us. In 2023 our total debtors was £773,968 (2022 £1,190,034). The majority of our debtors for 2023 (£597,444 of a total of £773,968) relates to grant funders who make payments in arrears. These funders all paid in Q1 2023/2024. Our creditor position has also improved: total creditors were £635,184 (2022 £1,022,457). Of this, £449,230 of £635,184 was due to accruals and deferred income. Deferred income is where we defer into the next year to deliver on multi-year projects of which many contracts are paid for up front.

Our support costs for 22/23 are £554,147 (2022 £649,266) and these relate to the salary costs for our support staff (i.e. finance and operations) our Influence and CEO roles, and our central core costs which include website, rent, rates, welfare, HR support, insurance, travel, and IT. Currently, 78% of our total income is spent on staffing costs; in 2022 this was 61%.

The transfer between funds (shown on page 16) of £20,945, (2022 £55,813) is due to an overspend on the Helplines during the financial year. During previous years the Helplines funding increased to respond to the challenges of Covid. In 22/23 it returned to previous levels with a small uplift from the funder. The uplift was not enough to cover the increased costs associated with the levels of demand on the service. We had to use some of our reserves to cover this gap. In 23/24 the budget is set to break even and we do not anticipate an ongoing draw from our reserves to support the Helplines.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity

Respect Project
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

12 Dec 2023



Sarah Mullen - Chair
Trustee

Respect Project
Company Limited by Guarantee
Independent Auditor's Report to the Members of Respect Project
Year ended 31 March 2023

Opinion

We have audited the financial statements of Respect Project (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Respect Project

Company Limited by Guarantee

Independent Auditor's Report to the Members of Respect Project *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

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

Respect Project

Company Limited by Guarantee

Independent Auditor's Report to the Members of Respect Project *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- By enquiring with senior management and those charged with governance all area of risk identified were considered and any potential litigation or claim, if any, were noted
- Ensuring by enquiry that there were no issues of non-compliance with laws and regulations relating to tax and compliance
- By obtaining an understanding of the company's policies and procedures on compliance with laws and regulations, and with best accounting practice
- Noting issues discussed with Directors and the Senior Management Team as this relates to risks faced by the company
- Reviewing information received from the company's solicitors, if any and discussing their contents with the Directors
- Reviewing disclosures in the financial statements and testing to supporting documentation to assess compliance with applicable laws and regulations
- Auditing the risk of management overrides of controls including testing journal entries and other adjustments for appropriateness and evaluating the business rationale of significant transactions outside the normal course of business

Through these procedures, we did not become aware of actual or suspected non-compliance.

Respect Project

Company Limited by Guarantee

Independent Auditor's Report to the Members of Respect Project *(continued)*

Year ended 31 March 2023

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Respect Project

Company Limited by Guarantee

Independent Auditor's Report to the Members of Respect Project *(continued)*

Year ended 31 March 2023

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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



Jonathan Rhodes BSc BFP FCA (Senior Statutory Auditor)

For and on behalf of
Walter Hunter & Co Limited
Chartered accountants & statutory auditor
24 Bridge Street
Newport
South Wales
NP20 4SF

12 Dec 2023

Respect Project
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	39,396	—	39,396	61,078
Charitable activities	6	606,693	2,668,669	3,275,362	3,561,720
Investment income	7	935	—	935	12
Total income		<u>647,024</u>	<u>2,668,669</u>	<u>3,315,693</u>	<u>3,622,810</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	—	—	—	1,300
Expenditure on charitable activities	9,10	842,388	2,734,924	3,577,312	3,411,318
Total expenditure		<u>842,388</u>	<u>2,734,924</u>	<u>3,577,312</u>	<u>3,412,618</u>
Net (expenditure)/Income		<u>(195,364)</u>	<u>(66,255)</u>	<u>(261,619)</u>	<u>210,192</u>
Transfers between funds		(20,945)	20,945	—	—
Net movement in funds		<u>(216,309)</u>	<u>(45,310)</u>	<u>(261,619)</u>	<u>210,192</u>
Reconciliation of funds					
Total funds brought forward		768,471	109,909	878,380	668,188
Total funds carried forward		<u>552,162</u>	<u>64,599</u>	<u>616,761</u>	<u>878,380</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 19 to 34 form part of these financial statements.

Respect Project
Company Limited by Guarantee
Statement of Financial Position
31 March 2023

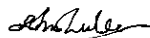
	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	16	18,167	1
Current assets			
Debtors	17	773,968	1,190,034
Cash at bank and in hand		459,810	710,802
		1,233,778	1,900,836
Creditors: amounts falling due within one year	18	635,184	1,022,457
Net current assets		598,594	878,379
Total assets less current liabilities		616,761	878,380
Net assets		616,761	878,380
Funds of the charity			
Restricted funds		64,599	109,909
Unrestricted funds		552,162	768,471
Total charity funds	21	616,761	878,380

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

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

12 Dec 2023

Sarah Mullen - Chair
Trustee



The notes on pages 19 to 34 form part of these financial statements.

Respect Project
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(261,619)	210,192
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	6,058	824
Other interest receivable and similar income	(935)	(12)
Accrued (income)/expenses	(8,119)	158,866
<i>Changes in:</i>		
Trade and other debtors	421,066	(701,820)
Trade and other creditors	(384,154)	183,171
Cash generated from operations	(227,703)	(148,779)
Interest received	935	12
Net cash used in operating activities	<u>(226,768)</u>	<u>(148,767)</u>
Cash flows from investing activities		
Purchase of tangible assets	(24,224)	—
Net cash used in investing activities	<u>(24,224)</u>	<u>—</u>
Net decrease in cash and cash equivalents	(250,992)	(148,767)
Cash and cash equivalents at beginning of year	710,802	859,569
Cash and cash equivalents at end of year	<u>459,810</u>	<u>710,802</u>

The notes on pages 19 to 34 form part of these financial statements.

Respect Project
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Respect, 200a Pentonville Road, London, England, N1 9JP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the currency of the entity, rounded to the nearest pound.

Going concern

A review of the organisation is undertaken annually in line with ISA (UK) 570 to assess the going concern status of the organisation. The assessment is undertaken as part of the budget setting process for the following year in the light of the forecast financial statements for the current year. The assessment considers key forecasts for income generation, expenditure, planned activities, risk register, cashflow, organisational performance, external factors and contingencies required to secure the future business operations of the organisation.

Trustees consider that, having reviewed the management assessment, that Respect Project can be considered a going concern for the foreseeable future and that suitable risk mitigations and contingencies are in place.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income tax

As a registered charity, the charity is exempt from income tax to the extent that its income and gains are applicable to charitable purposes only.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds

Respect Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment	-	25% p.a. straight line
Computer equipment	-	33% p.a. straight line
Other fixed assets	-	33% p.a. straight line

Full year depreciation is charged to the additions during the year. Website development costs are capitalised where they will deliver clear economic benefits and/or charitable/campaigning benefits of a value at least as great as the amount capitalised.

Respect Project
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The charity is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

There are 111 members of the company.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations	39,396	—	39,396
	<u>39,396</u>	<u>—</u>	<u>39,396</u>

Respect Project
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations	61,078	–	61,078
	<u>61,078</u>	<u>–</u>	<u>61,078</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Accreditation Fees	51,722	–	51,722
Consultancy and Other Fees	17,554	–	17,554
Department of Justice Northern Ireland	–	6,000	6,000
Esmee Fairbairn Foundation	90,000	–	90,000
Fidelity International	3,000	–	3,000
Home Office	–	350,000	350,000
Home Office: Domestic Abuse Perpetrator Standards	–	8,000	8,000
London Councils via Refuge	–	11,617	11,617
London Councils via Women's Resource Centre - Ascent	–	24,585	24,585
London Safe and Together - Match funding from councils	–	93,000	93,000
Make a Change	–	–	–
Mayor and Burgesses of The London Borough of Waltham Forest - Home Office: Safe and Together	–	449,482	449,482
Membership Subscriptions	47,648	–	47,648
NHS Bristol, North Somerset and South Gloucestershire Integrated Care Board	6,500	–	6,500
Police and Crime Commissioner for Cambridgeshire and Peterborough (RYPS)	–	14,508	14,508
Police and Crime Commissioner for Durham (RYPS)	–	143,281	143,281
Police and Crime Commissioner for Lincolnshire (MAC)	–	111,412	111,412
Scottish Government	–	35,238	35,238
Scottish Government Via Scottish Women's Aid	–	30,085	30,085
South London and Maudsley NHS	11,332	–	11,332
South Wales Police Crime Commissioner via Welsh Women's Aid (Change That Lasts)	–	41,764	41,764
The London Community Foundation	–	–	–
The National Lottery Community Fund (MAC)	–	684,535	684,535
The National Lottery Community Fund via Safe Lives (Drive)	–	665,162	665,162
Training Courses	378,937	–	378,937
	<u>606,693</u>	<u>2,668,669</u>	<u>3,275,362</u>

Respect Project
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Accreditation Fees	52,353	—	52,353
Consultancy and Other Fees	10,988	1,210	12,198
Department of Justice Northern Ireland	—	6,000	6,000
Esmee Fairbairn Foundation	50,000	—	50,000
Fidelity International	—	—	—
Home Office	—	481,784	481,784
Home Office: Domestic Abuse Perpetrator Standards	—	—	—
London Councils via Refuge	6,094	37,403	43,497
London Councils via Women's Resource Centre: Ascent	—	10,000	10,000
London Safe and Together - Match funding from councils	—	—	—
Make a Change	8,983	—	8,983
Mayor and Burgesses of The London Borough of Waltham Forest - Home Office: Safe and Together	—	458,910	458,910
Membership Subscriptions	35,905	—	35,905
NHS Bristol, North Somerset and South Gloucestershire Integrated Care Board	6,500	—	6,500
Police and Crime Commissioner for Cambridgeshire and Peterborough (RYPS)	—	—	—
Police and Crime Commissioner for Durham (RYPS)	—	—	—
Police and Crime Commissioner for Lincolnshire (MAC)	—	111,412	111,412
Scottish Government	—	31,472	31,472
Scottish Government Via Scottish Women's Aid	—	29,351	29,351
South London and Maudsley NHS	23,875	—	23,875
South Wales Police Crime Commissioner via Welsh Women's Aid (Change That Lasts)	—	124,472	124,472
The London Community Foundation	—	61,048	61,048
The National Lottery Community Fund (MAC)	23,693	607,346	631,039
The National Lottery Community Fund via Safe Lives (Drive)	28,050	627,763	655,813
Training Courses	727,108	—	727,108
	<u>973,549</u>	<u>2,588,171</u>	<u>3,561,720</u>

Respect Project
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

7. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest	935	935	12	12

8. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Costs of raising donations	—	—	1,300	1,300

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Department of Justice Northern Ireland	—	6,000	6,000
Helplines - Respect Phonelines	—	20,356	20,356
Home Office: Domestic Abuse Perpetrator Standards	—	8,000	8,000
Home Office	—	329,519	329,519
London Councils via Refuge	—	20,883	20,883
London Councils via Women's Resource Centre: Ascent	—	11,616	11,616
London Safe & Together Partnership	—	—	—
Match Funding from Councils: London Safe and Together	—	79,050	79,050
Mayor and Burgesses of The London Borough of Waltham	—	409,336	409,336
Forest - Home Office: Safe and Together	—	639,082	639,082
National Lottery Community Fund (MAC)	—	12,332	12,332
Police and Crime Commissioner for Cambridgeshire and Peterborough (RYPS)	—	86,625	86,625
Police and Crime Commissioner for Durham (RYPS)	—	94,700	94,700
Police and Crime Commissioner for Lincolnshire (MAC)	—	28,190	28,190
Scottish Government	—	24,068	24,068
Scottish Government Via Scottish Women's Aid	—	66,883	66,883
South Wales Police Crime Commissioner via Welsh Women's Aid (Change that Lasts)	—	—	—
The London Community Foundation	—	618,660	618,660
The National Lottery Community Fund via Safe Lives (Drive)	—	—	—
Training, Accreditation, Respect Young Peoples Services and Membership expenditure	567,865	—	567,865
Support costs	274,523	279,624	554,147
	<u>842,388</u>	<u>2,734,924</u>	<u>3,577,312</u>

Respect Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by fund type

(continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Department of Justice Northern Ireland	–	4,400	4,400
Helplines - Respect Phonelines	–	42,784	42,784
Home Office: Domestic Abuse Perpetrator Standards	–	–	–
Home Office	–	434,536	434,536
London Councils via Refuge	–	35,317	35,317
London Councils via Women's Resource Centre: Ascent	–	5,923	5,923
London Safe & Together Partnership	–	7,630	7,630
Match Funding from Councils: London Safe and Together	–	–	–
Mayor and Burgesses of The London Borough of	–	281,300	281,300
Waltham Forest - Home Office: Safe and Together	–	650,667	650,667
National Lottery Community Fund (MAC)	–	–	–
Police and Crime Commissioner for Cambridgeshire and	–	–	–
Peterborough (RYPS)	–	–	–
Police and Crime Commissioner for Durham (RYPS)	–	–	–
Police and Crime Commissioner for Lincolnshire (MAC)	–	111,412	111,412
Scottish Government	–	21,667	21,667
Scottish Government Via Scottish Women's Aid	–	18,327	18,327
South Wales Police Crime Commissioner via Welsh	–	111,145	111,145
Women's Aid (Change that Lasts)	–	31,146	31,146
The London Community Foundation	–	482,536	482,536
The National Lottery Community Fund via Safe Lives	–	–	–
(Drive)	–	–	–
Training, Accreditation, Respect Young Peoples Services	523,262	–	523,262
and Membership expenditure	187,237	462,029	649,266
Support costs	710,499	2,700,819	3,411,318

Respect Project
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Grant funding of activities	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£	£
Department of Justice Northern Ireland	6,000	—	—	6,000	5,178
Helplines - Respect Phonelines	20,356	—	589	20,945	44,860
Home Office: Domestic Abuse Perpetrator Standards	8,000	—	—	8,000	—
Home Office	329,519	—	20,481	350,000	535,615
London Councils via Refuge	20,883	—	2,822	23,705	38,284
London Councils via Women's Resource Centre - Ascent	11,616	—	—	11,616	7,339
London Safe & Together Partnership	—	—	—	—	7,630
Match Funding from Councils: London Safe and Together	79,050	—	13,950	93,000	—
Mayor and Burgesses of The London Borough of Waltham Forest - Home Office: Safe and Together	409,336	—	48,008	457,344	456,621
National Lottery Community Fund (MAC)	277,798	361,284	45,452	684,534	667,884
Police and Crime Commissioner for Cambridgeshire and Peterborough (RYPS)	12,332	—	2,176	14,508	—
Police and Crime Commissioner for Durham (RYPS)	86,625	—	15,287	101,912	—
Police and Crime Commissioner for Lincolnshire (MAC)	—	94,700	16,712	111,412	111,412
Scottish Government	28,190	—	7,048	35,238	25,446
Scottish Government Via Scottish Women's Aid	24,068	—	6,017	30,085	21,621
South Wales Police Crime Commissioner via Welsh Women's Aid (Change that Lasts)	66,883	—	9,488	76,371	125,123
The London Community Foundation	—	—	—	—	37,554
The National Lottery Community Fund via Safe Lives (Drive)	618,660	—	91,594	710,254	616,252
Training, Accreditation, Respect Young Peoples Services and Membership expenditure	567,865	—	274,523	842,388	710,499
	<u>2,567,181</u>	<u>455,984</u>	<u>554,147</u>	<u>3,577,312</u>	<u>3,411,318</u>

Respect Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Analysis of support costs

	Core overhead allocation 2023 £
Helplines - Respect Phonelines	589
Home Office	20,481
London Councils via Refuge	2,822
Match Funding from Councils: London Safe and Together	13,950
Mayor and Burgesses of The London Borough of Waltham Forest - Home Office: Safe and Together	48,008
National Lottery Community Fund (MAC)	45,452
Police and Crime Commissioner for Cambridgeshire and Peterborough (RYPS)	2,176
Police and Crime Commissioner for Durham (RYPS)	15,287
Police and Crime Commissioner for Lincolnshire (MAC)	16,712
Scottish Government	7,048
Scottish Government Via Scottish Women's Aid	6,017
South Wales Police Crime Commissioner via Welsh Women's Aid (Change that Lasts)	9,488
The National Lottery Community Fund via Safe Lives (Drive)	91,594
Training, Accreditation, Respect Young Peoples Services and Membership expenditure	274,523
	<u>554,147</u>
Total support costs 2022	<u>649,266</u>

Respect Project
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

12. Analysis of grants

	2023 £	2022 £
Grants to institutions		
Grants from National Lottery Community Fund - Make A Change	361,284	357,294
Grants from Lincolnshire Police - Make A Change	94,700	94,000
Total grants	<u>455,984</u>	<u>451,294</u>

13. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	6,058	824
Audit Fee	<u>4,416</u>	<u>6,468</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	2,062,439	1,623,401
Social security costs	229,721	168,868
Employer contributions to pension plans	114,347	90,419
Other employee benefits	175,818	315,664
	<u>2,582,325</u>	<u>2,198,352</u>

The average head count of employees during the year was 54 (2022: 49). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>45</u>	<u>41</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2023 No.	2022 No.
£60,000 to £69,999	<u>1</u>	<u>—</u>

Key Management Personnel

The key management personnel of the Charity are those persons having authority and responsibility for planning, directing and controlling the activities of the Charity, directly or indirectly, including any Trustee of the Charity. In addition to the Trustees, key management personnel includes 8 of the Principal Officers. Aggregate remuneration and benefits paid to key management personnel during the year amounted to £428,480 (2022: £326,643).

Respect Project
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2022: nil).

During the year there were expenses of £576 reimbursed to three trustees (2022: nil).

16. Tangible fixed assets

	Office Equipment £	Computer Equipment £	Other Fixed Assets £	Total £
Cost				
At 1 April 2022	11,773	10,718	4,727	27,218
Additions	—	11,986	12,238	24,224
At 31 March 2023	<u>11,773</u>	<u>22,704</u>	<u>16,965</u>	<u>51,442</u>
Depreciation				
At 1 April 2022	11,773	10,717	4,727	27,217
Charge for the year	—	2,998	3,060	6,058
At 31 March 2023	<u>11,773</u>	<u>13,715</u>	<u>7,787</u>	<u>33,275</u>
Carrying amount				
At 31 March 2023	<u>—</u>	<u>8,989</u>	<u>9,178</u>	<u>18,167</u>
At 31 March 2022	<u>—</u>	<u>1</u>	<u>—</u>	<u>1</u>

17. Debtors

	2023 £	2022 £
Trade debtors	167,874	142,503
Prepayments and accrued income	8,500	2,714
Grant debtors	597,444	1,044,156
Other debtors	150	661
	<u>773,968</u>	<u>1,190,034</u>

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	148,142	463,189
Accruals and deferred income	449,230	467,104
Social security and other taxes	—	4,593
VAT creditor	37,812	76,216
Other creditors	—	11,355
	<u>635,184</u>	<u>1,022,457</u>

Respect Project
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

19. Deferred income

	2023	2022
	£	£
At 1 April 2022	308,238	424,481
Amount released to income	(308,238)	(424,481)
Amount deferred in year	293,483	308,238
At 31 March 2023	<u>293,483</u>	<u>308,238</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £114,347 (2022: £90,419).

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	747,747	647,024	(821,664)	(20,945)	552,162
Accreditation Fund					
Project Drive	20,724	–	(20,724)	–	–
Fixed Assets	–	–	–	–	–
	<u>768,471</u>	<u>647,024</u>	<u>(842,388)</u>	<u>(20,945)</u>	<u>552,162</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	464,484	976,060	(635,962)	(56,835)	747,747
Accreditation Fund					
Project Drive	37,158	58,579	(75,013)	–	20,724
Fixed Assets	824	–	(824)	–	–
	<u>502,466</u>	<u>1,034,639</u>	<u>(711,799)</u>	<u>(56,835)</u>	<u>768,471</u>

Respect Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Department of Justice Northern Ireland	–	6,000	(6,000)	–	–
Helplines - Respect Phoneline	–	–	(20,945)	20,945	–
Home Office	–	350,000	(350,000)	–	–
Home Office: Domestic Abuse Perpetrator Standards	–	8,000	(8,000)	–	–
Lloyds Bank Foundation	1,968	–	–	(1,968)	–
London Councils via Refuge	1	11,617	(11,618)	–	–
London Councils via Women's Resource Centre - Ascent	–	24,585	(23,703)	–	882
London Safe and Together - Match funding from Councils	–	93,000	(93,000)	–	–
London Safe and Together Partnership	–	–	–	–	–
Mayor and Burgesses of The London Borough of Waltham Forest - Home Office: Safe and Together	25,514	449,482	(457,344)	–	17,652
National Lottery Community Fund (MAC)	3,719	684,535	(684,534)	–	3,720
Other Grants	–	–	–	–	–
Police and Crime Commissioner for Cambridgeshire and Peterborough (RYPS)	–	14,508	(14,508)	–	–
Police and Crime Commissioner for Durham (RYPS)	–	143,281	(101,912)	–	41,369
Police and Crime Commissioner for Lincolnshire (MAC)	–	111,412	(111,412)	–	–
Scottish Government	–	35,238	(35,238)	–	–
Scottish Government Via Scottish Women's Aid	–	30,085	(30,085)	–	–
South Wales Police Crime Commissioner via Welsh Women's Aid (Change that Lasts)	35,867	41,764	(76,371)	–	1,260
The London Community Foundation	–	–	–	–	–
The National Lottery Community Fund via Safe Lives (Drive)	42,840	665,162	(710,254)	1,968	(284)
	<u>109,909</u>	<u>2,668,669</u>	<u>(2,734,924)</u>	<u>20,945</u>	<u>64,599</u>

Respect Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Department of Justice Northern Ireland	–	6,000	(5,178)	(822)	–
Helplines - Respect Phoneline	795	–	(44,860)	44,065	–
Home Office	–	481,784	(535,615)	53,831	–
Home Office: Domestic Abuse Perpetrator Standards	–	–	–	–	–
Lloyds Bank Foundation	1,968	–	–	–	1,968
London Councils via Refuge	1	37,403	(38,284)	881	1
London Councils via Women's Resource Centre - Ascent	–	10,000	(7,339)	(2,661)	–
London Safe and Together - Match funding from Councils	–	–	–	–	–
London Safe and Together Partnership	–	–	(7,630)	7,630	–
Mayor and Burgesses of The London Borough of Waltham Forest - Home Office: Safe and Together	14,094	458,910	(456,621)	9,131	25,514
National Lottery Community Fund (MAC)	64,257	607,346	(667,884)	–	3,719
Other Grants	–	1,210	–	(1,210)	–
Police and Crime Commissioner for Cambridgeshire and Peterborough (RYPS)	–	–	–	–	–
Police and Crime Commissioner for Durham (RYPS)	–	–	–	–	–
Police and Crime Commissioner for Lincolnshire (MAC)	–	111,412	(111,412)	–	–
Scottish Government	–	31,472	(25,446)	(6,026)	–
Scottish Government Via Scottish Women's Aid	–	29,351	(21,621)	(7,730)	–
South Wales Police Crime Commissioner via Welsh Women's Aid (Change that Lasts)	36,518	124,472	(125,123)	–	35,867
The London Community Foundation	–	61,048	(37,554)	(23,494)	–
The National Lottery Community Fund via Safe Lives (Drive)	48,089	627,763	(616,252)	(16,760)	42,840
	<u>165,722</u>	<u>2,588,171</u>	<u>(2,700,819)</u>	<u>56,835</u>	<u>109,909</u>

Respect Project
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

The Respect phoneline offers help for domestic abuse perpetrators who want to change, we give confidential advice & support to help the perpetrators stop being abusive

Safe & Together

Safe & Together is a recognised suite of tools and interventions designed to help child welfare professionals improve their awareness and understanding of domestic abuse.

The Drive project is an innovative domestic abuse intervention that aims to reduce the number of child and adult victims by disrupting and changing perpetrator behaviour.

Make a Change is a community-wide, early response to people who are concerned that they are using abuse in their intimate and/or previously intimate relationships.

CLEAR (Change that lasts early response) train and work with professionals regarding perpetrator interventions in South Wales

The Respect Young People's Service supports professionals to respond effectively to young people's use of violence and abuse in family and intimate relationships.

Respect training is aimed at frontline workers, service managers, commissioners, funders, policy workers and researchers. This programme is aligned with the core strands of work: perpetrators of domestic abuse, male victims and young people's violence in close relationships.

Respect accreditation is a quality assurance certification offered for two types of services: those working with perpetrators and those working with male victims.

REPROVIDE is a research programme funded by the UK National Institute for Health Research (NIHR) investigating the effectiveness of the group programme intervention on reducing men's abusive behaviour against women.

Respect Project
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	18,167	–	18,167
Net Current assets	533,995	64,599	598,594
Net assets	552,162	64,599	616,761

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1	–	1
Net Current Assets	768,470	109,909	878,379
Net assets	768,471	109,909	878,380

23. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	710,802	(250,992)	459,810

24. Limitation of auditors liability

By way of a members' resolution dated 18 October 2023, the company has agreed to enter into a limited liability agreement with its auditors whereby their exposure to legal claims is limited to £50,000 per claim.

25. Related parties

There were no related party transactions incurred during the year other than those detailed in note 15.