

REGISTERED COMPANY NUMBER: 03219666 (England and Wales)
REGISTERED CHARITY NUMBER: 1056625

Report of the Trustees and
Financial Statements for the Year Ended 31st March 2022
for
Relate Worcestershire

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Relate Worcestershire

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Relate Worcestershire

**Reference and Administrative Details
for the Year Ended 31st March 2022**

TRUSTEES	C Temple Cox B Coleman G Devries (Vice Chair) T D Smith (Treasurer) (resigned 29.9.21) D J B Mair (resigned 9.3.22) I Macadie J Hall (Chair) H A Brown (resigned 15.9.21) R A Moss (Treasurer) (appointed 29.9.21) (resigned 27.4.22) D Kennedy (appointed 23.2.22) C A Parson (appointed 27.4.22) N J Shaw (appointed 27.4.22)
COMPANY SECRETARY	B Coleman
REGISTERED OFFICE	19 Castle Street Worcester Worcestershire WR1 3AD
REGISTERED COMPANY NUMBER	03219666 (England and Wales)
REGISTERED CHARITY NUMBER	1056625
INDEPENDENT EXAMINER	The Richards Sandy Partnership Thorneloe House 25 Barbourne Road Worcester Worcestershire WR1 1RU
CHIEF EXECUTIVE OFFICER	M Sharman

Relate Worcestershire
Report of the Trustees
for the Year Ended 31st March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects and principal activities of the charity are to support couple and family relationships in Worcestershire and Herefordshire by offering relationship education and counselling. The charity's purpose as set out in the objects contained in the memorandum of association of the company are to:

- (a) educate the public concerning the benefits of secure couple relationships, marriage and family life in order to improve the emotional, sexual and spiritual well-being of individuals which is derived from committed relationships;
- (b) seek to enhance the good health, both mental and physical, of adults and children by:
 - increasing public awareness of the benefit of committed couple relationships, marriage and family life; and working to prevent poverty, hardship and distress caused by the breakdown of such relationships;
 - providing counselling, advice, education, guidance and relief to adults and/or children in relation to any aspect of contemporary life or work which;
 - may prejudice their physical or mental well-being; or
 - influence, either directly or indirectly, their present or future family or couple relationship;
 - advance citizenship and community development;
 - relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage;
 - promote research into all of the above objects and to make the results available to the public.

The Trustees review their aims and objectives each year. In particular, the Trustees have considered how planned activities will contribute to the objectives and aims.

Relate Worcestershire charges a fee to cover the costs of providing counselling, but never turns away anyone who genuinely cannot afford to pay. The Trustees have made the decision to make funds available for the bursary scheme particularly for the support of young people's counselling. Relate is also grateful to those charitable trusts who support the bursary scheme and our young people's counselling service.

Significant activities

The charity's main activities are the provision of counselling services and training to individuals, couples and families and young people, at the Worcester centre and other premises throughout the county, and in Herefordshire.

Public benefit

The Trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance on public benefit published by the Charity Commission when reviewing the charity's objectives and in planning future activities.

Volunteers

Relate Worcestershire is very fortunate in the number of volunteers who provide reception cover free of charge. The volunteer receptionists make a much-valued contribution to the charity's operations.

Relate Worcestershire

Report of the Trustees for the Year Ended 31st March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The expertise of Relate trained counsellors is offered to the public primarily through the Worcester Centre and rented premises at other locations in the county and in Hereford. Although we continue to work via telephone and webcam across both counties for those clients who find this most convenient.

The charity is responsive to policy initiatives of both central and local government. In turn, there is recognition that the charitable sector is often the most efficient provider of remedial services - particularly with children and families. Relate Worcestershire has adopted a professional and pro-active approach in seeking to be a provider of solutions in the implementation of these policies.

The Trustees have determined that, whilst the ongoing counselling of individual and couple clients form the strategic backbone of the charity's activities, Relate Worcestershire is well placed to play its part in implementing improvements to family and child well-being through government initiatives.

In addition, with Covid infection rates fluctuating and a continuing trend of working from home, families continue to come to terms with spending much more time together. Whilst we continued to offer client services by webcam, client preference was to access face to face counselling sessions. We therefore resumed 'in the room' services in line with government guidance and this has been well received. As with many charities, the coronavirus pandemic had a significant impact on our income particularly in the first half of the year. However, Counselling sessions increased slightly overall by 12% and we were grateful for the continued support of our funders for the grants and donations awarded to us.

This year our counsellors worked with 815 clients and delivered 2,972 sessions of relationship counselling - in person and by webcam, at times most convenient to our clients. We are proud of the quality of the service we provide in difficult circumstances and believe that we make a real difference to many lives in Worcestershire and Herefordshire. We continue to provide subsidised counselling to clients depending on their household income. This year we have subsidised 1,826 sessions, providing clients with access to support that may otherwise have been unavailable to them. The charity's bursary scheme continues to be of significant benefit to those clients suffering severe financial hardship and both Trustees and management are agreed that this provision should continue.

Trustees have continued to invest in the training of new Relate counsellors by sponsoring the tuition fees of Relate courses. This is an important part of strategic business planning to build capacity and provide succession planning for our workforce. Two of our trainees qualified as relationship counsellors during the year, whilst one of our already qualified clinicians completed a post graduate qualification in psychosexual therapy. We welcomed the introduction of a new Relate two-year diploma in relationship counselling in January, placing one student on this course, with another counsellor also completing a post graduate course in family counselling.

During the year, we were delighted to enter into a pilot project with Relate National to provide face to face counselling in Cheltenham. This is for the benefit of Gloucestershire clients preferring in the room counselling rather than digital services.

The Trustees have continued to meet monthly to react to changing circumstances, making strategic plans to safeguard our future operations, which have included strengthening the Board with new members who have additional skills to help us through these changing times. I would like to thank my colleagues on the Board of Trustees especially those members who have stood down this year, for their many years of commitment and support.

Personnel

We would also like to thank our CEO, Maxine Sharman, for her hard work again this year. In these changing times being responsive and adaptable has enabled us to deliver a stable financial position whilst helping more clients. The Trustees fully support her continuing efforts to ensure the charity's future and successful provision of services.

Our service is also very reliant on an engaged and enthusiastic work force. All members of our counselling team are highly qualified and are registered annually on the Relate National Practitioner Register. We are ever grateful to them, to our administrative team and to our volunteers for the provision of a high quality, client focused counselling service.

FINANCIAL REVIEW

Financial Review

Whilst the COVID-19 pandemic has continued to bring financial challenges, the charity remains in a strong position. Total funds as at 31 March 2022 being £115,949, compared to £105,649 as at 31 March 2021.

Total income in the 12 months to 31 March 2022 was £234,362 (2021: £254,311) split £190,362 of unrestricted funds and £44,000 of restricted funds. Income from charitable activities rose by £21,757.

Total expenditure in the year ended 31 March 2022 was £226,983 (2021: £258,621) split £178,203 of unrestricted expenditure and £48,780 of restricted expenditure. The reduction in expenditure through the year reflects the reduced levels of counselling as a result of the pandemic.

Relate Worcestershire
Report of the Trustees
for the Year Ended 31st March 2022

FINANCIAL REVIEW

Principal funding sources

The principal funding sources during the year were fees charged to clients for counselling services and service contracts for counselling services provided. During the year, Relate Worcestershire also generated income from training and education. In addition, the charity is very grateful for the support of local and national grant-making trusts. In particular the support and generosity of the Sanctuary Housing Group for the provision of the Worcester premises at a peppercorn rent.

Reserves policy

The strategy agreed by the Trustees is to maintain an unrestricted reserve fund equivalent to approximately three months' expenditure. The charity's unrestricted reserves, excluding fixed assets, were £62,706 as at 31 March 2022 (2021: £50,547), representing approximately 4 months of unrestricted expenditure. The stated strategy has therefore been achieved this year.

Total unrestricted reserves as at 31 March 2022 were £105,713 (2021: £90,633) including an investment valued at £43,007 at the year end.

FUTURE DEVELOPMENTS

The Trustees have determined, through the annual planning process, that the charity should continue to aim for breakeven and that its services should be open to all. Having established a strong platform for future development, there are plans to train new counsellors and increase our capacity in providing a much needed service across Worcestershire and Herefordshire.

I conclude this report by giving thanks to my fellow Trustees for their support and advice and on behalf of the Trustees, I wish to thank all our counsellors, supervisors, trainers, administration staff and volunteers, without whom the Charity would be unable to function.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Memorandum & Articles of Association dated 5 June 1996, as amended on 22 October 2008, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new Trustees

Officers and elected members are nominated and voted at annual general meetings. All Trustees are subject to re-election at each annual general meeting and can serve a maximum of eight consecutive years. The Executive shall consist of a minimum of six and a maximum of eighteen Members.

Organisational structure

The charity operates through periodic Trustee only meetings and an Executive Committee, which comprises of the Trustees of the charity together with management members and other co-opted members as appropriate. Decisions are arrived at by majority vote in general meeting.

Induction and training of new Trustees

Trustees are periodically reviewed and monitored and, if appropriate, training is undertaken to update new Trustees on matters highlighted in the review.

QUALIFYING THIRD PARTY INDEMNITY PROVISIONS

The charitable company has made third party indemnity provisions for the benefit of its directors during the year and these provisions remain in force at the reporting date.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29th October 2022 and signed on its behalf by:



.....
J Hall - Trustee

**Independent Examiner's Report to the Trustees of
Relate Worcestershire**

Independent examiner's report to the trustees of Relate Worcestershire ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 accounts 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Robert Iestyn Richards (FCA CTA FCCA)
ICAEW
The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Date: 5/12/2022.....

Relate Worcestershire

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	31,784	44,000	75,784	118,273
Charitable activities					
Counselling		154,505	-	154,505	130,233
Training		1,580	-	1,580	4,095
Other trading activities	4	94	-	94	98
Investment income	5	2,100	-	2,100	1,612
Other income		300	-	300	-
Total		<u>190,363</u>	<u>44,000</u>	<u>234,363</u>	<u>254,311</u>
EXPENDITURE ON					
Charitable activities	6				
Counselling		177,779	48,780	226,559	258,440
Training		425	-	425	181
Total		<u>178,204</u>	<u>48,780</u>	<u>226,984</u>	<u>258,621</u>
Net gains on investments		2,921	-	2,921	7,540
NET INCOME/(EXPENDITURE)		<u>15,080</u>	<u>(4,780)</u>	<u>10,300</u>	<u>3,230</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>90,633</u>	<u>15,016</u>	<u>105,649</u>	<u>102,419</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>105,713</u></u>	<u><u>10,236</u></u>	<u><u>115,949</u></u>	<u><u>105,649</u></u>

The notes form part of these financial statements

Relate Worcestershire

**Balance Sheet
31st March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Investments	14	43,007	-	43,007	40,086
CURRENT ASSETS					
Debtors	15	7,178	-	7,178	8,537
Cash at bank and in hand		84,824	10,236	75,060	67,315
		<u>72,002</u>	<u>10,236</u>	<u>82,238</u>	<u>75,852</u>
CREDITORS					
Amounts falling due within one year	16	(9,296)	-	(9,296)	(10,289)
NET CURRENT ASSETS		<u>62,706</u>	<u>10,236</u>	<u>72,942</u>	<u>65,563</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>105,713</u>	<u>10,236</u>	<u>115,949</u>	<u>105,649</u>
NET ASSETS		<u>105,713</u>	<u>10,236</u>	<u>115,949</u>	<u>105,649</u>
FUNDS	18				
Unrestricted funds				105,713	90,633
Restricted funds				<u>10,236</u>	<u>15,016</u>
TOTAL FUNDS				<u>115,949</u>	<u>105,649</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.


The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25th October 2022 and were signed on its behalf by:


J Hall - Trustee

Relate Worcestershire

Notes to the Financial Statements for the Year Ended 31st March 2022

1. STATUTORY INFORMATION

The charity is a company limited by guarantee. The members of the company are the trustees named in the Trustees' Report. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity is exempt from preparing a cash flow statement on the grounds that it is not a larger charity.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grant income, including government grants, is recognised on a performance basis.

Furlough grant income, receivable as part of the Coronavirus Job Retention Scheme, is recognised in line with the corresponding wages expense against which the claim is made.

Income from charitable activities for services provided is recognised in line with the provision of those services.

Investment income is recognised when the relating investments issue notice of distribution to its investors.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

INVESTMENTS

Investments quoted on a recognised stock exchange or whose value derives from them (CIFs, etc) are valued at market value at the year end. Both realised and unrealised gains are shown under 'net gains / (losses) on investments' on the face of the SoFA.

ALLOCATION AND APPORTIONMENT OF COSTS

The cost of subsidised and bursary counselling sessions have been calculated at £65 per session. The total costs of bursaries awarded have been allocated to the restricted bursary funds.

TANGIBLE FIXED ASSETS

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

Computer equipment - 33% on cost

TAXATION

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

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

2. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

DONATED GOODS AND SERVICES

Donated goods and services are measured at fair value when control over the economic benefit has passed to the charity.

FINANCIAL INSTRUMENTS

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic Financial Liabilities

Basic Financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction cost.

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Donations	101	-	101	2,033
Grants	17,883	44,000	61,883	102,440
Donated services and facilities	13,800	-	13,800	13,800
	<u>31,784</u>	<u>44,000</u>	<u>75,784</u>	<u>118,273</u>

DONATED SERVICES AND FACILITIES

The Charity would like to acknowledge their gratitude to the Sanctuary Housing Group for the provision of the premises at 19 Castle Street at a substantially reduced rent. The difference between the market value of the rent and the rent paid has been recognised as a donated service of £13,800.

Relate Worcestershire

Notes to the Financial Statements - continued for the Year Ended 31st March 2022

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Baron Davenport's Charity	1,000	1,000
The Blakemore Foundation	100	150
Coronavirus Job Retention Scheme	8,302	31,377
Dumbreck Charity	500	500
E F Bulmer Benevolent Fund	-	2,000
Edward and Dorothy Cadbury Trust	-	1,000
Edward Cadbury Charitable Trust	-	2,000
The Eric W Vincent Trust Fund	-	500
Eveson Charitable Trust	3,000	3,000
The Grimley Charity	500	500
Groundwork UK	2,000	-
The Heart of England Community Foundation	1,000	1,000
Langdale Trust	5,000	3,000
Laslett's Charities	3,000	3,000
The National Lottery	10,000	20,000
The Ratcliff Foundation	1,500	2,000
Redditch Borough Council	3,000	4,000
The Roger & Douglas Turner Charitable Trust	3,000	3,000
The Rowlands Trust	-	4,000
The Sir Jules Thorn Charitable Trust	1,250	1,000
Souter Charitable Trust	3,000	3,000
William A Cadbury Charitable Trust	-	500
Worcester City Council	2,231	11,913
Worcestershire Community Foundation	10,000	1,000
Worcestershire County Council	3,500	-
Worcestershire County Councillors' Divisional Fund Scheme	-	3,000
	<u>61,883</u>	<u>102,440</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Social lotteries	<u>94</u>	<u>-</u>	<u>94</u>	<u>98</u>

5. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Dividend income	<u>2,100</u>	<u>-</u>	<u>2,100</u>	<u>1,612</u>

Relate Worcestershire

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Counselling	68,813	157,746	226,559
Training	425	-	425
	<u>69,238</u>	<u>157,746</u>	<u>226,984</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	70,426	87,601
Counsellors and psycho-sexual therapy expenses	(1,188)	8,167
Costs of training courses	-	181
	<u>69,238</u>	<u>95,949</u>

8. SUPPORT COSTS

	Management £	Finance £	Human resources £	Governance costs £	Totals £
Counselling	<u>148,298</u>	<u>3,985</u>	<u>3,410</u>	<u>2,053</u>	<u>157,746</u>

All support costs have been allocated against counselling activities, due to the decreased training activity.

Support costs, included in the above, are as follows:

	2022 Counselling £	2021 Total activities £
Wages	96,363	93,953
Social security	2,923	2,776
Pensions	1,509	1,518
Service charge	11,397	11,397
Insurance	3,389	2,508
Rent and associated costs	18,206	16,907
Telephone	2,739	1,918
Computer software costs	7,010	10,320
Postage and stationery	1,931	2,768
Sundries	2,260	1,599
Repairs and maintenance	571	12,019
Bank charges	3,985	3,236
Redundancy	3,410	-
Accountancy and legal fees	2,053	1,753
	<u>157,746</u>	<u>162,672</u>

Relate Worcestershire

Notes to the Financial Statements - continued for the Year Ended 31st March 2022

9. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Other operating leases	2,671	3,264
Independent Examiner's Fee	1,704	1,740
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	168,716	179,500
Social security costs	3,716	4,026
Other pension costs	2,199	2,322
	<u> </u>	<u> </u>
	<u>174,631</u>	<u>185,848</u>

Included within the above gross wages was a redundancy payment of £3,410 (2021: £nil)

Total remuneration (including employer national insurance and employer pension) paid to key management personnel during the year was £43,307 (2021: £39,831).

The average monthly number of employees during the year was as follows:

	2022	2021
Administration	7	8
Direct charitable work	9	13
	<u> </u>	<u> </u>
	<u>16</u>	<u>21</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	67,123	51,150	118,273
Charitable activities			
Counselling	130,233	-	130,233
Training	4,095	-	4,095
Other trading activities	98	-	98
Investment income	1,612	-	1,612
	<u> </u>	<u> </u>	<u> </u>
Total	<u>203,161</u>	<u>51,150</u>	<u>254,311</u>
EXPENDITURE ON			
Charitable activities			
Counselling	212,666	45,774	258,440

Relate Worcestershire

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Training	181	-	181
Total	212,847	45,774	258,621
Net gains on investments	7,540	-	7,540
NET INCOME/(EXPENDITURE)	(2,146)	5,376	3,230
Transfers between funds	(780)	780	-
Net movement in funds	(2,926)	6,156	3,230
RECONCILIATION OF FUNDS			
Total funds brought forward	93,559	8,860	102,419
TOTAL FUNDS CARRIED FORWARD	90,633	15,016	105,649

13. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st April 2021	1,334
Disposals	(1,334)
At 31st March 2022	-
DEPRECIATION	
At 1st April 2021	1,334
Eliminated on disposal	(1,334)
At 31st March 2022	-
NET BOOK VALUE	
At 31st March 2022	-
At 31st March 2021	-

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st April 2021	40,086
Revaluations	2,921
At 31st March 2022	43,007
NET BOOK VALUE	
At 31st March 2022	43,007
At 31st March 2021	40,086

There were no investment assets outside the UK.

Relate Worcestershire

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

14. FIXED ASSET INVESTMENTS - continued

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	2,137	658
Prepayments and accrued income	5,041	7,879
	<u>7,178</u>	<u>8,537</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	418	2,925
Pensions	-	425
Deferred income	285	285
Accrued expenses	8,593	6,654
	<u>9,296</u>	<u>10,289</u>

Deferred income relates to fees received in advance for courses yet to be held. The charity had a commitment at the reporting date to provide these courses, therefore the income has been deferred and is not recognised in this period.

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	4,072	4,192
Between one and five years	4,817	7,478
In more than five years	-	1,200
	<u>8,889</u>	<u>12,870</u>

18. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At
	£	£	31.3.22
			£
Unrestricted funds			
General fund	77,953	15,080	93,033
Refurbishment fund	12,680	-	12,680
	<u>90,633</u>	<u>15,080</u>	<u>105,713</u>
Restricted funds			
Adult Bursary Fund	15,016	(4,780)	10,236
	<u>105,649</u>	<u>10,300</u>	<u>115,949</u>
TOTAL FUNDS			
	<u>105,649</u>	<u>10,300</u>	<u>115,949</u>

Relate Worcestershire

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	190,363	(178,204)	2,921	15,080
Restricted funds				
Redditch Fund	4,750	(4,750)	-	-
Adult Bursary Fund	31,500	(36,280)	-	(4,780)
Older People's Bursary Fund	3,000	(3,000)	-	-
Younger People's Bursary	2,000	(2,000)	-	-
Bromsgrove Fund	2,750	(2,750)	-	-
	<u>44,000</u>	<u>(48,780)</u>	<u>-</u>	<u>(4,780)</u>
TOTAL FUNDS	<u>234,363</u>	<u>(226,984)</u>	<u>2,921</u>	<u>10,300</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	80,879	(2,146)	(780)	77,953
Refurbishment fund	12,680	-	-	12,680
	<u>93,559</u>	<u>(2,146)</u>	<u>(780)</u>	<u>90,633</u>
Restricted funds				
Adult Bursary Fund	5,760	9,256	-	15,016
Carpet Fund	3,100	(3,100)	-	-
Covid-19 Bursary Fund	-	(780)	780	-
	<u>8,860</u>	<u>5,376</u>	<u>780</u>	<u>15,016</u>
TOTAL FUNDS	<u>102,419</u>	<u>3,230</u>	<u>-</u>	<u>105,649</u>

Relate Worcestershire

Notes to the Financial Statements - continued for the Year Ended 31st March 2022

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	203,161	(212,847)	7,540	(2,146)
Restricted funds				
Redditch Fund	4,000	(4,000)	-	-
Adult Bursary Fund	10,650	(1,394)	-	9,256
Older People's Bursary Fund	3,000	(3,000)	-	-
Younger People's Bursary	1,500	(1,500)	-	-
Bromsgrove Fund	1,000	(1,000)	-	-
Hereford Fund	2,000	(2,000)	-	-
Carpet Fund	-	(3,100)	-	(3,100)
CPD, Supervision and Training Fund	3,000	(3,000)	-	-
Covid-19 Bursary Fund	10,000	(10,780)	-	(780)
Reopening Fund	5,000	(5,000)	-	-
Coronavirus Support Fund	11,000	(11,000)	-	-
	<u>51,150</u>	<u>(45,774)</u>	<u>-</u>	<u>5,376</u>
TOTAL FUNDS	<u>254,311</u>	<u>(258,621)</u>	<u>7,540</u>	<u>3,230</u>

19. RELATED PARTY DISCLOSURES

During the year ended 31 March 2022 one trustee made donations to the charity totalling £50 (2021: 1 trustee donation of £50), none of which had any restrictions.

20. PURPOSE OF FUNDS

UNRESTRICTED FUNDS

General Fund

The unrestricted fund can be used for any charitable purpose within the charity's objects and approved by the Trustees. It is the policy of the charity to build a reserve of three months' operating costs in this fund. The fund balance at 31 March 2022 was £93,033 (2021: £77,953).

Refurbishment Fund

This fund is designated to provide for any refurbishment costs should the charity move premises in the future. The fund balance at 31 March 2022 was £12,680 (2021: £12,680)

RESTRICTED FUNDS

Bromsgrove Fund

The restricted fund re The Bromsgrove Fund was established for the purpose of providing counselling services in the Bromsgrove area. The fund balance at 31 March 2022 was £nil (2021: £nil).

Hereford Fund

The restricted fund re The Hereford Fund was established for the purpose of providing counselling services in Hereford. The fund balance at 31 March 2022 was £nil (2021: £nil).

Redditch Fund

The restricted fund re The Redditch Fund was established for the purpose of providing counselling services in Redditch. The fund balance at 31 March 2022 was £nil (2021: £nil).

Adult Bursary Fund

The restricted fund re the Adult Bursary Fund was established for the purpose of subsidising counselling sessions for adults. The fund balance at 31 March 2022 was £10,236 (2021: £15,016) and this had all been spent on subsidised sessions by the end of July 2022.

Older People's Bursary Fund

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

20. PURPOSE OF FUNDS - continued

The restricted fund re the Older People's Bursary Fund was established for the purpose of subsidising counselling sessions for older clients. The fund balance at 31 March 2022 was £nil (2021: £nil).

Younger People's Bursary Fund

The restricted fund re the Younger People's Bursary Fund was established for the purpose of subsidising counselling sessions for younger clients. The fund balance at 31 March 2022 was £nil (2021: £nil).

Carpet Fund

This fund was restricted for the purpose of replacing the carpet in the office and was spent in the last financial year. The fund balance at 31 March 2022 was £nil (2021: £nil).

CPD and Supervision Fund

This fund is restricted for the purpose of funding CPD and supervision costs. The fund balance at 31 March 2022 was £nil (2021: £nil).

Covid-19 Bursary Fund

This restricted fund was created for the purpose of providing subsidised or free of charge counselling sessions to anyone impacted by Covid-19 in the community. The funds were spent in full last year and the balance at 31 March 2022 was therefore £nil (2021: £nil).

Reopening Fund

This restricted fund was created for the purpose of purchasing equipment to enable the charity to return to face-to-face counselling, as well the purchase of laptops for counsellors. The funds were spent in full last year and the balance at 31 March 2022 was therefore £nil (2021: £nil).

Coronavirus Support Fund

This restricted fund was created for the purpose of funding fixed support costs which remained payable during the pandemic. The funds were spent in full last year and the balance at 31 March 2022 was therefore £nil (2021: £nil).

