

REGISTERED COMPANY NUMBER: 04712486 (England and Wales)
REGISTERED CHARITY NUMBER: 1098399

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
RELATE NORTHAMPTONSHIRE**

RELATE NORTHAMPTONSHIRE

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FOR THE YEAR ENDED 31 MARCH 2022**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 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 31 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).

The Charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association adopted on the 26th March 2003. Relate Northamptonshire is a constituent of the national organisation, Relate Ltd. The Executive / Management Committee are the governing body of Relate Northamptonshire. The Committee meets four times a year on a quarterly basis to formulate and agree policy. Where necessary, local sub-committees are also formed for specific projects and trustees undertake delegated responsibilities to ensure that we maximise the effectiveness and efficiency of the Centre. All trustees of Relate Northamptonshire give their time voluntarily and receive no benefits from the Charity.

Statement of Trustees' Responsibility

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing the financial statements, Trustees have:

- Selected suitable accounting policies and then applied them consistently
- Made judgements and estimates that are reasonable and prudent
- Stated whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements
- Prepared the financial statements on the going concerns basis

OBJECTIVES AND ACTIVITIES

Objectives and Activities

Each year the Trustees review the Charity's objectives and activities and confirm that they have referred to the guidance contained in the Charity Commissions General Guidance on Public Benefit when carrying out this review and in planning future activities.

National research shows that relationship breakdown costs the UK economy over £40billion each year and furthermore that stable relationships make a huge contribution to people's overall health and well-being. At times of difficulty, support is often necessary, for example, the birth of a child, relationship problems, bereavement, stress at work or retirement from work. Relate offers a complete range of professional, high quality services that support children, young people, adults and families through transitional periods of life and at times of difficulty and support clients to address them before they turn into something which threatens relational breakdown.

Relate is the UK's largest provider of relationship counselling and is the first source of help when people face relationship difficulties. Every year, Relate helps more than 1 million people of all ages and this work is carried out by a network of centres in England, Wales and Northern Ireland, through a mix of face to face and online support. As an organisation, we aim to be a preventative service in respect of relationship breakdown, as well as being an organisation which people can turn to in times of crisis. Ultimately, relationships will fare better if people have the skills to see potential problems early on and address them before they turn into something which threatens relational breakdown.

Founded in 1959, Relate Northamptonshire is an independent, registered charity and a member of the national Relate Federation. We continue to support the emotional well-being of the citizens of Northamptonshire by providing counselling, therapy and advice to around 1000 adults, children and young people through the delivery of almost 4000 hours of therapeutic support each year. Our services include:

- Adult relationship counselling for couples and individuals
- Family counselling
- Counselling for children & young people
- Sex therapy
- Staff Counselling (known as Employee Assist)
- Support for those experiencing domestic violence

Although our activities fall under the above core services, counselling and support takes the shape of many guises including work/life balance problems, stress management, bereavement, anxiety and depression and support for victims of domestic abuse.

RELATE NORTHAMPTONSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Review of activities

For the year up until 31 March 2022, Relate Northamptonshire continued to receive valuable assistance from a wide range of external funders that enabled us to deliver valuable services to those in need. We are grateful to all those who supported Relate Northamptonshire and we would like to acknowledge our thanks to the following funders:

- Albert Hunt Trust
- Mental Health Northants Coalition (MHNC)
- National Lottery Community (Covid-19 Response)
- Northamptonshire Healthcare NHS Foundation
- Timson Benevolent Trust

Despite the ongoing support from such organisations, Relate Northamptonshire has been operating in a very difficult and challenging environment. The decline in the level of activity reflected number of counselling sessions delivered by Relate Northamptonshire during 2021/22 compared to the two previous years:

Service	2021/22	2020/21	2019/20
Family Counselling	10	41	143
Individual Counselling	568	805	164
Initial Assessment	149	200	452
Individual Structured Interview	-	2	8
Sex Therapy	-	76	41
Relationship Counselling	183	646	1,593
Young Persons Counselling	25	124	139
Totals	935	1,894	2,540

Our staff team

Following the departure of the previous CEO, Carolyn Benjamin, a new CEO, Christina Ryan, joined Relate Northamptonshire in November 2021. Christina ensured that the Trustees were well advised on all technical matters facing the organisation and was responsible for implementing the Trustee's decisions on a day to day basis.

Relate Northamptonshire's team of highly trained counsellors and administration and support staff continued to adapt their working practices to maintain service to clients through new delivery channels in the aftermath of the Covid 19 pandemic.

On behalf of the Board of Trustees, I express our thanks and appreciation to Christina for her leadership, to our team of practitioners for the excellent counselling they deliver and to the administration and accounts team for their hard work to support throughout what has been an extremely challenging year.

FINANCIAL REVIEW

Financial position

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

Total incoming resources of £181,507 were lower than the previous year (2021: £207,784) and the charity made a deficit of £40,078 (2021: £19,726 surplus).

At the year end the charity presents a strong balance sheet, with total assets of £738,556 (2021: £773,738).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

FINANCIAL REVIEW

Reserves policy

The Directors and Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should not fall below £50,000 or exceed £200,000. The Management Committee will review the level of reserves at six monthly intervals.

At the year end, total funds amounted to £665,959 (2021: £706,037) of which £663,095 were unrestricted (2021: £696,181). After exclusion of those funds committed or invested in tangible fixed assets, at the balance sheet date, the charity had free reserves of £34,345 (2021: £79,160).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The board of trustees identify further skills required and seek to appoint new members to strengthen the board and where necessary to replace any member who decides not to seek re-appointment. New appointments are considered and agreed by all trustees at a meeting of the board. New trustees are invited to attend a trustee meeting prior to appointment. Following appointment new trustees are inducted into the charity.

Risk management

Trustees are responsible for the management of the risks faced by the Charity. Detailed consideration of the major risks to the charity were reviewed by Trustees and classified under the following headings:

- Funding
- Assets
- Resources Management
- Services and Practice
- Governance

The major risks to which Relate Northamptonshire is exposed were evaluated under the headings of likelihood and impact and appropriate measures established to mitigate those risks. The task of managing and monitoring identified risks is delegated to the CEO or her management team and supported by the Trustees.

Independent Examiners

The examiners appointed for financial year 2021/22 annual review are DNG Dove Naish LLP.

Key Messages for 2022-23

In the early part of 2022, the Trustees of Relate Northamptonshire held a meeting with the Chair and Chief Executive of Relate (the national charity) to discuss the future of the Centre. The Trustees were concerned that the Centre was losing money and wanted to explore options to avoid having to close. It was clear that there were only two options open to the Trustees of Relate Northamptonshire: to close the Centre or to transfer into the national charity.

The Trustees of Relate Northamptonshire commissioned Grant Thornton to prepare a report on the future of the Centre. The report's conclusion was that the transfer of the Centre into the national charity, Relate, as a going concern provided the best option in terms of overall expected surplus.

At their meeting on 22 March 2022, the Board of Trustees of Relate Northamptonshire voted that in furtherance of their charitable objects they would pursue transferring the Centre into Relate.

Following a thorough due diligence exercise, the Board of Relate Northamptonshire and the Board of Relate met separately on 9 May 2022 and resolved to proceed with the merger of Relate Northamptonshire into Relate. On 20 May 2022, authorised representatives of the each Boards signed the Transfer Agreement and the transfer completed later that day.

RELATE NORTHAMPTONSHIRE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04712486 (England and Wales)

Registered Charity number

1098399

Registered office

St Giles House
76 St Giles Street
Northampton
Northamptonshire
NN1 1JW

Trustees

J Brame (resigned 27/5/22)
M Smith
P Dugmore (resigned 27/5/22)
R Attwood
M Pound
S Robinson (resigned 27/5/22)
L Ward (resigned 7/6/21)

Independent Examiner


DNG Dove Naish LLP
Chartered Accountants
Eagle House
28 Billing Road
Northampton
Northamptonshire
NN1 5AJ

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

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 on21/1/23..... and signed on its behalf by:


.....

R Attwood - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF– RELATE NORTHAMPTONSHIRE

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 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–

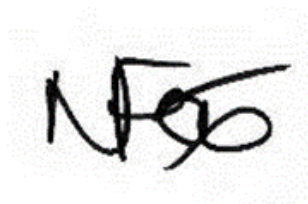
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:–

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.–

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our independent examination work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an independent examiner'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 charitable company and the charitable company's members as a body, for our independent examination work, for this report, or for the opinions we have formed.



Nicola Fox FCA
DNG Dove Naish LLP
Chartered Accountants
Eagle House
28 Billing Road
Northampton
Northamptonshire
NN1 5AJ

Date: 2 February 2023

RELATE NORTHAMPTONSHIRE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	4,583	-	4,583	870
Charitable activities					
Counselling		45,699	93,450	139,149	176,049
Employee Assist		21,155	-	21,155	14,235
Other income		<u>16,620</u>	<u>-</u>	<u>16,620</u>	<u>16,630</u>
Total		<u>88,057</u>	<u>93,450</u>	<u>181,507</u>	<u>207,784</u>
EXPENDITURE ON					
Charitable activities					
Counselling		119,827	101,758	221,585	188,058
NET INCOME/(EXPENDITURE)		<u>(31,770)</u>	<u>(8,308)</u>	<u>(40,078)</u>	<u>19,726</u>
Transfers between funds	16	<u>(1,316)</u>	<u>1,316</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(33,086)</u>	<u>(6,992)</u>	<u>(40,078)</u>	<u>19,726</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>696,181</u>	<u>9,856</u>	<u>706,037</u>	<u>686,311</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>663,095</u></u>	<u><u>2,864</u></u>	<u><u>665,959</u></u>	<u><u>706,037</u></u>

The notes form part of these financial statements

RELATE NORTHAMPTONSHIRE

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	674,257	2,864	677,121	676,553
CURRENT ASSETS					
Debtors	11	17,128	-	17,128	21,664
Cash at bank and in hand		<u>44,307</u>	<u>-</u>	<u>44,307</u>	<u>75,521</u>
		61,435	-	61,435	97,185
CREDITORS					
Amounts falling due within one year	12	(27,090)	-	(27,090)	(15,081)
NET CURRENT ASSETS		<u>34,345</u>	<u>-</u>	<u>34,345</u>	<u>82,104</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		708,602	2,864	711,466	758,657
CREDITORS					
Amounts falling due after more than one year	13	(45,507)	-	(45,507)	(52,620)
NET ASSETS		<u>663,095</u>	<u>2,864</u>	<u>665,959</u>	<u>706,037</u>
FUNDS	16				
Unrestricted funds				663,095	696,181
Restricted funds				<u>2,864</u>	<u>9,856</u>
TOTAL FUNDS				<u>665,959</u>	<u>706,037</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 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.

The notes form part of these financial statements

RELATE NORTHAMPTONSHIRE

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2022

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 on31.1.23..... and were signed on its behalf by:


.....
R Attwood - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. LEGAL FORM

The charity is a company limited by guarantee registered in England and Wales. Its registered office and charity number is as shown on page 4.

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.

The presentation currency of these financial statements is British Pound Sterling (£).

Going concern

As explained in the Trustees Report, on 20 May 2022 the charity was merged with Relate. The charity continues to operate within the national charity, therefore these accounts are prepared on the going concern basis.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies.

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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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.

Tangible fixed assets

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

Fixtures and fittings - 25% on reducing balance

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The directors are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The directors consider that the individual carrying values of assets are supportable by their value in use.

Depreciation is not charged on the freehold buildings as the residual value is considered to be not less than the carrying value.

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.

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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.

Financial instruments

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of comprehensive income under administrative expenses.

Financial liabilities are classified according to the substance of the contractual arrangements entered into. Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**3. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	<u>4,583</u>	<u>870</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Grants and contracts	139,149	176,049
Grants and contracts	<u>21,155</u>	<u>14,235</u>
	<u>160,304</u>	<u>190,284</u>

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

	2022	2021
	£	£
Client Contributions - Individual	42,108	34,699
Client Contributions - Corporate	21,155	13,227
Sudborough Foundation	-	5,000
Big Lottery Fund	-	40,495
Manna House	93,450	55,824
Northampton Municipal Church Charity	-	1,500
Edward Gosling Foundation	-	10,000
Northamptonshire Healthcare NHS Foundation Trust	780	-
COVID-19 Grants	<u>2,811</u>	<u>29,539</u>
	<u>160,304</u>	<u>190,284</u>

5. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Counselling	<u>27,313</u>	<u>593</u>	<u>3,650</u>	<u>31,556</u>

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

Management

	2022	2021
	Counselling	Total activities
	£	£
Hire of plant and machinery	699	390
Rent, rates and service charge	11,343	11,273
Insurance	2,444	1,556
Light and heat	418	2,373
Telephone	3,242	5,006
Postage and stationery	422	428
Advertising	4,403	59
Bad Debts	-	60
Depreciation of tangible and heritage assets	<u>2,809</u>	<u>2,528</u>
Carried forward	25,780	23,673

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**5. SUPPORT COSTS - continued****Management - continued**

	2022	2021
	Counselling	Total
	£	activities
		£
Brought forward	25,780	23,673
Loss on sale of tangible fixed assets	446	-
Mortgage interest	<u>1,087</u>	<u>1,150</u>
	<u>27,313</u>	<u>24,823</u>

Finance

	2022	2021
	Counselling	Total
	£	activities
		£
Bank charges	<u>593</u>	<u>1,237</u>

Governance costs

	2022	2021
	Counselling	Total
	£	activities
		£
Accountancy fees	3,600	1,861
Legal fees	<u>50</u>	<u>-</u>
	<u>3,650</u>	<u>1,861</u>

6. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	2,809	2,528
Hire of plant and machinery	699	390
Deficit on disposal of fixed assets	<u>446</u>	<u>-</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

No Trustees received remuneration during the year. Last year one Trustee, D Melville was paid £27 for her role as a counsellor. This is in accordance with the articles of association and she was not remunerated for her services as a Trustee.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**7. TRUSTEES' REMUNERATION AND BENEFITS - continued****Trustees' expenses**

During the year no trustees were paid (2021: £Nil) in respect of expenses.

8. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	173,992	143,947
Social security costs	4,484	3,154
Other pension costs	<u>2,118</u>	<u>1,863</u>
	<u>180,594</u>	<u>148,964</u>

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

	2022	2021
Employees	21	17
Trustees	<u>6</u>	<u>8</u>
	<u>27</u>	<u>25</u>

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

Remuneration paid to key management personnel amounted to £40,224 (2021: £49,076).

9. NET INCOME/EXPENDITURE

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

	2022	2021
	£	£
Independent Examiner's remuneration for examination	1,450	1,320
Independent Examiner's remuneration for other services	<u>470</u>	<u>420</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021	668,963	42,346	711,309
Additions	-	3,822	3,822
Disposals	-	(714)	(714)
At 31 March 2022	<u>668,963</u>	<u>45,454</u>	<u>714,417</u>
DEPRECIATION			
At 1 April 2021	-	34,756	34,756
Charge for year	-	2,809	2,809
Eliminated on disposal	-	(269)	(269)
At 31 March 2022	<u>-</u>	<u>37,296</u>	<u>37,296</u>
NET BOOK VALUE			
At 31 March 2022	<u>668,963</u>	<u>8,158</u>	<u>677,121</u>
At 31 March 2021	<u>668,963</u>	<u>7,590</u>	<u>676,553</u>

No depreciation is charged on the cost of the Charity's Freehold property as in the opinion of the trustees the estimated economic residual value of the property is not less than the value shown in the financial statements.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	16,695	18,923
Prepayments	<u>433</u>	<u>2,741</u>
	<u>17,128</u>	<u>21,664</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts (see note 14)	6,892	6,892
Trade creditors	1,835	2,852
Social security and other taxes	2,700	1,824
Other creditors	1,833	1,833
Deferred income	11,970	-
Accrued expenses	<u>1,860</u>	<u>1,680</u>
	<u>27,090</u>	<u>15,081</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022 £	2021 £
Bank loans (see note 14)	<u>45,507</u>	<u>52,620</u>

14. LOANS

An analysis of the maturity of loans is given below:

	2022 £	2021 £
Amounts falling due within one year on demand:		
Bank loans	<u>6,892</u>	<u>6,892</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>27,568</u>	<u>27,568</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	17,939	25,052

15. SECURED DEBTS

The following secured debts are included within creditors:

	2022 £	2021 £
Bank loans	<u>52,399</u>	<u>59,512</u>

The bank loan is secured on the freehold property.

16. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General Fund	696,181	(31,770)	(1,316)	663,095
Restricted funds				
Big Lottery Fund	920	(920)	-	-
Manna House	<u>8,936</u>	<u>(7,388)</u>	<u>1,316</u>	<u>2,864</u>
	<u>9,856</u>	<u>(8,308)</u>	<u>1,316</u>	<u>2,864</u>
TOTAL FUNDS	<u>706,037</u>	<u>(40,078)</u>	<u>-</u>	<u>665,959</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	88,057	(119,827)	(31,770)
Restricted funds			
Big Lottery Fund	-	(920)	(920)
Manna House	93,450	(100,838)	(7,388)
	<u>93,450</u>	<u>(101,758)</u>	<u>(8,308)</u>
TOTAL FUNDS	<u>181,507</u>	<u>(221,585)</u>	<u>(40,078)</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	674,061	23,883	(1,763)	696,181
Restricted funds				
The Sudborough Foundation	-	(899)	899	-
Big Lottery Fund	-	920	-	920
The Pixel Fund	3,234	(3,238)	4	-
Northampton and District Mind	79	(79)	-	-
Manna House	8,937	(1)	-	8,936
Edward Gosling	-	(860)	860	-
	<u>12,250</u>	<u>(4,157)</u>	<u>1,763</u>	<u>9,856</u>
TOTAL FUNDS	<u>686,311</u>	<u>19,726</u>	<u>-</u>	<u>706,037</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	96,465	(72,582)	23,883
Restricted funds			
The Sudborough Foundation	5,000	(5,899)	(899)
Big Lottery Fund	40,495	(39,575)	920
The Pixel Fund	-	(3,238)	(3,238)
Northampton and District Mind	-	(79)	(79)
Manna House	55,824	(55,825)	(1)
Edward Gosling	10,000	(10,860)	(860)
	<u>111,319</u>	<u>(115,476)</u>	<u>(4,157)</u>
TOTAL FUNDS	<u>207,784</u>	<u>(188,058)</u>	<u>19,726</u>

The Northampton and District Mind grant was for delivery of counselling sessions to people living in Northamptonshire and referred by a NHS Mental Health Navigator.

The Big Lottery Fund was for COVID-19 relief.

The Pixel Fund was for delivery of counselling sessions to young people.

The Sudborough Foundation grant was for delivery of counselling sessions to adults living in Northamptonshire.

The Manna House grant was for delivery of counselling sessions.

The Edward Gosling Fund was for delivery of counselling sessions and the adapted phoneline service.

Transfers between funds

Transfers from the general to restricted funds represent overspends on restricted funds.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022 or 31st March 2021 other than those disclosed in note 7.

18. POST BALANCE SHEET EVENTS

Following a thorough due diligence exercise, the Board of Relate Northamptonshire and the Board of Relate met separately on 9 May 2022 and resolved to proceed with the merger of Relate Northamptonshire into Relate. On 20 May 2022, authorised representatives of the each Boards signed the Transfer Agreement and the transfer completed later that day.

RELATE NORTHAMPTONSHIRE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,583	870
Charitable activities		
Grants and contracts	160,304	190,284
Other income		
Rent	<u>16,620</u>	<u>16,630</u>
Total incoming resources	181,507	207,784
EXPENDITURE		
Charitable activities		
Trustees' salaries	-	27
Wages	173,992	143,920
Social security	4,484	3,154
Pensions	2,118	1,863
Sundries	2,282	1,772
Staff training	500	1,610
Repairs and maintenance	<u>6,653</u>	<u>7,791</u>
	190,029	160,137
Support costs		
Management		
Hire of plant and machinery	699	390
Rent, rates and service charge	11,343	11,273
Insurance	2,444	1,556
Light and heat	418	2,373
Telephone	3,242	5,006
Postage and stationery	422	428
Advertising	4,403	59
Bad Debts	-	60
Depreciation of plant & machinery	2,809	2,528
Loss on sale of tangible fixed assets	446	-
Mortgage interest	<u>1,087</u>	<u>1,150</u>
	27,313	24,823
Finance		
Bank charges	593	1,237
Governance costs		
Accountancy fees	3,600	1,861
Legal fees	<u>50</u>	<u>-</u>
	3,650	1,861

This page does not form part of the statutory financial statements

RELATE NORTHAMPTONSHIRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Total resources expended	<u>221,585</u>	<u>188,058</u>
Net (expenditure)/income	<u><u>(40,078)</u></u>	<u><u>19,726</u></u>