

Registered Company Number: 03219666 (England and Wales)  
Registered Charity Number: 1056625

## Report of the Trustees and Financial Statements for the Year Ended 31<sup>st</sup> March 2023 for Relate Worcestershire



Providing relationship counselling  
across the counties of  
Herefordshire, Worcestershire,  
and Gloucestershire.

[Relate.org.uk/herford-worcester](https://relate.org.uk/herford-worcester)

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**Relate Worcestershire**

# Reference and Administrative Details for the Year Ended 31<sup>st</sup> March 2023

## Trustees

C Temple Cox  
B Coleman  
G Devries  
I Macadie (resigned 26.10.22)  
J Hall (Chair)  
D Kennedy  
C A Parson (appointed 27.4.22)  
N J Shaw (Treasurer) (appointed 27.4.22)  
R A Moss (resigned 27.4.22)  
J E Fuggle (appointed 28.6.23)

## Company Secretary

B Coleman

## Registered Office

19 Castle Street  
Worcester  
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  
WR1 1RU

## Chief Executive

M Sharman

**Relate Worcestershire**  
**Report of the Trustees**  
**For the year ended 31st March 2023**

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 2023. 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**

The objects and principal activities of the charity are to support couple and family relationships 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 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 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 delivers services across Hereford and Worcester and 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. Relate is also grateful to those charitable trusts who support the bursary scheme.

**Significant Activities**

The charity's main activities are the provision of counselling services and training to individuals, couples, families, and young people.

**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.



**Relate Worcestershire**  
**Report of the Trustees**  
**For the year ended 31st March 2023**

**Volunteers**

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

**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 across Hereford and Worcester. During 2022, permission was granted by Relate's national body to provide in person counselling within Gloucestershire as a pilot project. The Trustees expect this arrangement to be formalised in 2023.

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. We have adopted a professional and pro-active approach in seeking to be a provider of solutions in the implementation of policy. 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.

This year our counsellors worked with 918 clients and delivered 3,258 sessions of relationship counselling - largely in person but also by webcam or telephone, 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. Our overall client satisfaction score is 8.9 out of 10. We continue to provide subsidised counselling to clients depending on their household income. This year we have subsidised 2,621 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. We have six counsellors undertaking the Relate Level 4 and 5 training course who are on placement within our Centre and have plans to train more as we expand in Hereford and Worcester as well as into Gloucestershire.

The Trustees have also been meeting 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 for all their work.

**Personnel**

Our service is 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.

**Relate Worcestershire**  
**Report of the Trustees**  
**For the year ended 31st March 2023**

We have a high proportion of colleagues who have worked with us for many years and the board would like to thank them sincerely for their commitment over the last few years of major turbulence. Thanks must also go to our CEO, Maxine Sharman for her tireless efforts to grow and improve the charity. The Trustees fully support her continuing efforts to ensure the charity's future and successful provision of services.

We were also delighted to further strengthen the team by recruiting an Operations Manager partly funded by the support of the Big Lottery, and our friends at the Laslett's Charities. This important new role will support the CEO in driving efficiencies and developing the work of the charity as we grow.

#### **Financial Review**

The charity remains in a strong position. Total funds as at 31 March 2023 being £107,567, compared to £115,949 as at 31 March 2022.

Total income in the 12 months to March 2023 was £249,361 (2022: £234,363) split £167,249 of unrestricted Funds and £82,112 of restricted Funds. The £15,748 increase in total income since 2022 was largely as a result of grant contract income of £39,362, offset by a reduction in counselling income of £4,601 and a reduction in grant income of £18,126.

Total Expenditure in the year ended March 2023 was £255,115 (2022: £226,984) split £168,267 of unrestricted expenditure and £86,848 of restricted expenditure. The increase in expenditure through the year reflects the increased number of counselling sessions provided and the return to face-to-face sessions in outreach centres.

#### **Principle Funding Sources**

The principal funding sources during the year were fees charged to clients for counselling services and service contracts for counselling services provided. 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 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 general unrestricted reserves, excluding fixed assets, was £50,277 as at 31 March 2023 (2022: £50,026), representing approximately 3.5 months of unrestricted expenditure. The stated strategy has therefore been achieved this year. The Trustees have also created a new designated Winding Up Fund in order to ring fence funds to cover the cost of redundancy and lease termination costs in the event of the charity winding up. The balance of this designated fund (including an investment valued at £40,379) was £51,790.

Total unrestricted reserves as at 31 March 2023 were £102,067 (2022: £105,713) to include an investment valued at £40,379 at the year end.

Total restricted funds as at 31 March 2023 were £5,500 (2022: £10,236).

#### **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



**Relate Worcestershire**  
**Report of the Trustees**  
**For the year ended 31st March 2023**

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 and to include Gloucestershire into our future planning with the ambition of changing our name to Relate Severn and Wye to better reflect this broader territory.

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 colleagues 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 Companies Act 2006 relating to small companies.

Approved by order of the board of Trustees on 29/11/23 and signed on

its behalf by:  .....

**Jayne Hall – Chair of Trustees**

**Relate Worcestershire**  
**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 2023.

**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.



Melissa Godwin ACA  
The Association of Chartered Certified Accountants

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

Date: 06.12.23



**Relate Worcestershire**  
**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31st March 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	<b>2023 Total Funds £</b>	2022 Total Funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	14,907	42,750	57,657	75,784
<b>Charitable activities</b>					
Counselling	6	149,904	39,362	189,266	154,505
Training		-	-	-	1,580
Other trading activities	4	61	-	61	94
Investment income	5	2,377	-	2,377	2,100
Other income		-	-	-	300
<b>Total</b>		<u>167,249</u>	<u>82,112</u>	<u>249,361</u>	<u>234,363</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	7				
Counselling		168,007	86,848	254,855	226,559
Training		260	-	260	425
<b>Total</b>		<u>168,267</u>	<u>86,848</u>	<u>255,115</u>	<u>226,984</u>
Net gains/(losses) on investments		<u>(2,628)</u>	-	<u>(2,628)</u>	<u>2,921</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(3,646)</b>	<b>(4,736)</b>	<b>(8,382)</b>	10,300
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>105,713</u>	<u>10,236</u>	<u>115,949</u>	105,649
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>102,067</b></u>	<u><b>5,500</b></u>	<u><b>107,567</b></u>	<u><b>115,949</b></u>

# **Relate Worcestershire**

## **Balance Sheet 31st March 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>FIXED ASSETS</b>					
Investments	14	<b>40,379</b>	-	<b>40,379</b>	43,007
<b>CURRENT ASSETS</b>					
Debtors	15	<b>9,836</b>	-	<b>9,836</b>	7,178
Cash at bank and in hand		<b>62,115</b>	<b>8,655</b>	<b>70,770</b>	75,060
		<b>71,951</b>	<b>8,655</b>	<b>80,606</b>	82,238
<b>CREDITORS</b>					
Amounts falling due within one year	16	<b>(10,263)</b>	<b>(3,155)</b>	<b>(13,418)</b>	(9,296)
<b>NET CURRENT ASSETS</b>		<b>61,688</b>	<b>5,500</b>	<b>67,188</b>	72,942
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>102,067</b>	<b>5,500</b>	<b>107,567</b>	115,949
<b>NET ASSETS</b>		<b>102,067</b>	<b>5,500</b>	<b>107,567</b>	115,949
<b>FUNDS</b>	18				
Unrestricted funds				<b>102,067</b>	105,713
Restricted funds				<b>5,500</b>	10,236
<b>TOTAL FUNDS</b>				<b>107,567</b>	115,949

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023. The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 29/11/23 and were signed on its behalf by:

  
.....  
J Hall - Trustee

**Relate Worcestershire**  
**Notes to the Financial Statements**  
**for the Year Ended 31st March 2023**

**1. STATUTORY INFORMATION**

The charity is a private 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.

Income from grants (including government grants) and donations is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income from grants is only deferred when the charity has to fulfil conditions not yet met before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

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.



## **Relate Worcestershire**

### **Notes to the Financial Statements - continued for the Year Ended 31st March 2023**

#### **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.

#### **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.

#### **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.

**Relate Worcestershire**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2023**

**3. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Donations	100	-	100	101
Grants	1,007	42,750	43,757	61,883
Donated services and facilities	13,800	-	13,800	13,800
	<b>14,907</b>	<b>42,750</b>	<b>57,657</b>	<b>75,784</b>

**DONATED SERVICES AND FACILITIES**

The Charity would like to acknowledge their gratitude to the Sanctuary 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.

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

	2023	2022
Baron Davenport's Charity	-	1,000
The Blakemore Foundation	-	100
Coronavirus Job Retention Scheme	-	8,302
Dumbreck Charity	-	500
E F Bulmer Benevolent Fund	3,000	-
Eveson Charitable Trust	5,000	3,000
The Grimley Charity	-	500
Groundwork UK	500	2,000
The Heart of England Community Foundation	-	1,000
Herefordshire Community Foundation	3,000	-
The Hopmarket Charity	1,500	-
Langdale Trust	-	5,000
Laslett's Charities	5,507	3,000
The Midcounties Co-operative	500	-
The National Lottery	10,000	10,000
The Ratcliff Foundation	1,500	1,500
Redditch Borough Council	5,500	3,000
The Roger & Douglas Turner Charitable Trust	4,000	3,000
The Sir Jules Thorn Charitable Trust	-	1,250
Souter Charitable Trust	3,000	3,000
William A Cadbury Charitable Trust	750	-
Worcester City Council	-	2,231
Worcestershire Community Foundation	-	10,000
Worcestershire County Council	-	3,500
<b>Totals</b>	<b>43,757</b>	<b>61,883</b>

**Relate Worcestershire**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2023**

**4. OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	<b>2023 Total Funds £</b>	2022 Total Funds £
Social lotteries	<b><u>61</u></b>	-	<b><u>61</u></b>	<b><u>94</u></b>

**5. INVESTMENT INCOME**

	Unrestricted Funds £	Restricted Funds £	<b>2023 Total Funds £</b>	2022 Total Funds £
Dividend income	<b><u>2,377</u></b>	-	<b><u>2,377</u></b>	<b><u>2,100</u></b>

**6. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	<b>2023 £</b>	2022 £
Counselling	Counselling	<b>149,904</b>	154,505
Grants	Counselling	<b>39,362</b>	-
Fees for training work	Training	-	<b>1,580</b>
		<b><u>189,266</u></b>	<b><u>156,085</u></b>

	<b>2023 £</b>	2022 £
Grants received, included in the above are as follows:		
Malvern Town Primary Care Network	<b>6,828</b>	-
Droitwich, Ombersley & The Rural Primary Care Network	<b><u>32,534</u></b>	-
	<b><u>39,362</u></b>	-

**7. DIRECT COST OF CHARITABLE ACTIVITIES**

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Counselling	<b>86,893</b>	<b>167,962</b>	<b>254,855</b>
Training	<b>260</b>	-	<b>260</b>
	<b><u>87,153</u></b>	<b><u>167,962</u></b>	<b><u>255,115</u></b>



**Relate Worcestershire**  
Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023

**8. DIRECT COST OF CHARITABLE ACTIVITIES**

	2023	2022
	£	£
Staff costs	<b>80,274</b>	<b>70,426</b>
Counselling	<b>6,769</b>	<b>(1,188)</b>
Training	<b>110</b>	<b>-</b>
	<b><u>87,153</u></b>	<b><u>69,238</u></b>

**9. SUPPORT COSTS**

	Management	Finance	Governance costs	Totals
	£	£	£	£
Counselling	<b><u>161,910</u></b>	<b><u>3,789</u></b>	<b><u>2,263</u></b>	<b><u>167,962</u></b>

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

Support costs included in the above are as follows:

	2023	2022
	£	£
Wages	<b>101,820</b>	<b>96,363</b>
Social security	<b>3,651</b>	<b>2,923</b>
Pensions	<b>1,960</b>	<b>1,509</b>
Service charge	<b>12,177</b>	<b>11,397</b>
Insurance	<b>3,274</b>	<b>3,389</b>
Rent and associated costs	<b>23,239</b>	<b>18,206</b>
Telephone	<b>2,581</b>	<b>2,739</b>
Computer software costs	<b>6,940</b>	<b>7,010</b>
Postage and stationery	<b>1,983</b>	<b>1,931</b>
Sundries	<b>2,701</b>	<b>2,260</b>
Repairs and maintenance	<b>1,584</b>	<b>571</b>
Bank charges	<b>3,789</b>	<b>3,985</b>
Redundancy	<b>-</b>	<b>3,410</b>
Accountancy and legal fees	<b><u>2,263</u></b>	<b><u>2,053</u></b>
	<b><u>167,962</u></b>	<b><u>157,746</u></b>

**Relate Worcestershire**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2023**

**10. NET INCOME/(EXPENDITURE)**

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

	2023	2022
	£	£
Other operating leases	<b>4,132</b>	<b>2,671</b>
Independent Examiner's fee	<b><u>2,214</u></b>	<b><u>1,704</u></b>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31<sup>st</sup> March 2023 nor for the year ended 31<sup>st</sup> March 2022.

**TRUSTEES EXPENSES**

There were no trustees' expenses paid for the year ended 31<sup>st</sup> March 2023 nor for the year ended 31<sup>st</sup> March 2022.

**12. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	<b>180,733</b>	168,716
Social security costs	<b>4,387</b>	3,716
Other pension costs	<b><u>2,585</u></b>	<u>2,199</u>
	<b><u>187,705</u></b>	<b><u>174,631</u></b>

Included within the above gross wages was a redundancy payment of £nil (2022: £3,410)

Total remuneration (including employee national insurance and employer pension) paid to key management personnel during the year was £42,794 (2022 £43,307)

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

	2023	2022
	£	£
Administration	<b>7</b>	7
Direct charitable work	<b>12</b>	9
	<b><u>19</u></b>	<b><u>16</u></b>

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

**Relate Worcestershire**  
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**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Totals funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	31,784	44,000	75,784
<b>Charitable activities</b>			
Counselling	154,505	-	154,505
Training	1,580	-	1,580
Other trading activities	94	-	94
Investment income	2,100	-	2,100
Other income	<u>300</u>	-	<u>300</u>
<b>Total</b>	<u>190,363</u>	<u>44,000</u>	<u>234,363</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Counselling	177,779	48,780	226,559
Training	<u>425</u>	-	425
<b>Total</b>	<u>178,204</u>	<u>48,780</u>	<u>226,984</u>
Net gains on investments	<u>2,921</u>	-	<u>2,921</u>
<b>NET INCOME/(EXPENDITURE)</b>	15,080	(4,780)	10,300
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	90,633	15,016	105,649
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>105,713</u>	<u>10,236</u>	<u>115,949</u>



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**14. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 <sup>st</sup> April 2022	<b>43,007</b>
Revaluations	<b><u>(2,628)</u></b>
At 31 <sup>st</sup> March 2023	<b><u>40,379</u></b>
<b>NET BOOK VALUE</b>	
At 31 <sup>st</sup> March 2023	<b><u>40,379</u></b>
At 31 <sup>st</sup> March 2022	<b><u>43,007</u></b>

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	<b>909</b>	2,137
Prepayments and accrued income	<b><u>8,927</u></b>	<b><u>5,041</u></b>
	<b><u>9,836</u></b>	<b><u>7,178</u></b>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	<b>857</b>	418
Pensions	<b>8</b>	-
Deferred income	<b>4,851</b>	285
Accrued expenses	<b><u>7,702</u></b>	<b><u>8,593</u></b>
	<b><u>13,418</u></b>	<b><u>9,296</u></b>

Deferred income of £1,696 (including £285 carried forward from the prior year) relates to fees received in advance for courses yet to be held and counselling sessions not yet fulfilled. The charity had a commitment at the reporting date to provide these courses and sessions, therefore the income has been deferred and is not recognised in this period.

Also included in deferred income is £3,155 of performance-related grant income where the related performance required to meet income recognition entitlement has not yet occurred.

**Relate Worcestershire**  
Notes to the Financial Statements - continued  
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**17. LEASING AGREEMENTS**

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

	2023 £	2022 £
Within one year	<b>3,828</b>	4,072
Between one and five years	<b><u>2,400</u></b>	<b><u>4,817</u></b>
	<b><u>6,228</u></b>	<b><u>8,889</u></b>

**18. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	Transfer between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	<b>93,033</b>	<b>(3,646)</b>	<b>(39,110)</b>	<b>50,277</b>
Refurbishment fund	<b>12,680</b>	-	<b>(12,680)</b>	-
Winding up fund	-	-	<b>51,790</b>	<b>51,790</b>
	<b><u>105,713</u></b>	<b><u>(3,646)</u></b>	<b><u>-</u></b>	<b><u>102,067</u></b>
<b>Restricted funds</b>				
Adult bursary fund	<b>10,236</b>	<b>(10,236)</b>	-	-
Training fund	-	<b>5,500</b>	-	<b>5,500</b>
	<b><u>10,236</u></b>	<b><u>(4,736)</u></b>	<b><u>-</u></b>	<b><u>5,500</u></b>
<b>TOTAL FUNDS</b>	<b><u>115,949</u></b>	<b><u>(8,382)</u></b>	<b><u>-</u></b>	<b><u>107,567</u></b>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	<b>167,249</b>	<b>(168,267)</b>	<b>(2,628)</b>	<b>(3,646)</b>
<b>Restricted funds</b>				
Adult bursary fund	<b>5,250</b>	<b>(15,486)</b>	-	<b>(10,236)</b>
Adult and couple counselling	<b>14,932</b>	<b>(14,932)</b>	-	-
Children and young adult counselling fund, Ombersley & The Rurals PC	<b>17,602</b>	<b>(17,602)</b>	-	-

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Notes to the Financial Statements - continued  
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**18. MOVEMENT IN FUNDS - continued**

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Children and young adult counselling fund,				
Malvern PCN	6,828	(6,828)	-	-
Hereford fund	6,000	(6,000)	-	-
Older people's bursary fund	5,000	(5,000)	-	-
Operations manager fund	15,000	(15,000)	-	-
Training fund	11,000	(5,500)	-	5,500
Younger people's bursary	500	(500)	-	-
	<u>82,112</u>	<u>(86,848)</u>	-	<u>(4,736)</u>
<b>TOTAL FUNDS</b>	<b><u>249,361</u></b>	<b><u>255,115</u></b>	<b><u>(2,628)</u></b>	<b><u>(8,382)</u></b>

Comparatives for movement in funds

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	190,363	(178,204)	2,921	15,080
<b>Restricted funds</b>				
Adult bursary fund	31,500	(36,280)	-	(4,780)
Bromsgrove fund	2,750	(2,750)	-	-
Older people's bursary fund	3,000	(3,000)	-	-
Redditch fund	4,750	(4,750)	-	-



**Relate Worcestershire**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2023**

**18. MOVEMENT IN FUNDS – CONTINUED**

**Comparative for movement in funds - continued.**

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Restricted funds</b>				
Younger people bursary	<u>2,000</u>	<u>(2,000)</u>	-	-
	<u>44,000</u>	<u>48,780</u>	-	<u>(4,780)</u>
<b>TOTAL FUNDS</b>	<u>234,363</u>	<u>(226,984)</u>	<u>2,921</u>	<u>10,300</u>

**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.

**Refurbishment fund**

The fund is designated to provide for any refurbishment costs should the charity move premises in the future.

**Winding up fund**

This fund is designated in order to provide sufficient funds to cover the cost of redundancy and lease termination costs in the event of the charity winding up.

**RESTRICTED FUNDS**

**Adult Bursary Fund**

The restricted fund re the Adult Bursary Fund was established for the purpose of subsidising counselling sessions for adults.

**Adult and Couple Counselling Fund**

This fund is restricted for the purposes of providing counselling sessions to adults and couples in the Droitwich, Ombersley and Rural Primary Care Network.

**Bromsgrove Fund**

The restricted fund re The Bromsgrove Fund was established for the purpose of providing counselling services in the Bromsgrove area.

**Relate Worcestershire**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2023**

**18. MOVEMENT IN FUNDS – CONTINUED**

**Children and Young Adult Counselling Fund - Droitwich, Ombersley and the Rural PCN**

This fund is restricted for the purposes of providing counselling sessions to young people in the Droitwich, Ombersley and Rural Primary Care Network.

**Children and Young Adult Counselling Fund - Malvern PCN**

This fund is restricted for the purposes of providing counselling sessions to young people in the Malvern Primary Care Network.

**Hereford Fund**

The restricted fund re The Hereford Fund was established for the purpose of providing counselling services in Hereford.

**Older People's Bursary Fund**

The restricted fund re the Older People's Bursary Fund was established for the purpose of subsidising counselling sessions for older clients

**Operations Manager Fund**

This fund is restricted for funds awarded for the salary costs of our Operations Manager.

**Redditch Fund**

The restricted fund re The Redditch Fund was established for the purpose of providing counselling services in Redditch.

**Training Fund**

This fund is restricted for grants awarded to support the training costs of new counsellors. During the year grant income of £5,500 was received but the associated training courses were postponed to the next financial year. There is therefore a fund balance carried forward of £5,500 which will be spent on training courses in 2023/24.

**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.

**TRANSFERS BETWEEN FUNDS**

During the year £51,790 was transferred from the unrestricted general fund to a newly created designated winding-up fund. £51,790 is the amount identified as being payable for redundancy costs and lease terminations in the event of the charity winding up.

£12,680 was also transferred from the designated refurbishment fund to the unrestricted general fund. The premises was refurbished in 2021 and the Trustees do not anticipate any substantial renovations in the near future.

**19. RELATED PARTY DISCLOSURES**

During the year ended 31 March 2023 one trustee made donations to the charity totalling £50 (2022: 1 trustee donation of £50), none of which had any restrictions.

# Relate

We're the largest provider of relationship support in England and Wales and we help millions of people every year to strengthen the relationships that mean the most to them.

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