

Charity Registration No. 1053223

Company Registration No. 03141164 (England and Wales)

**RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND
BUCKINGHAMSHIRE LTD.**

(A company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021



**Sobell Rhodes LLP
The Kinetic Centre
Theobald Street
Elstree
Borehamwood
Hertfordshire
WD6 4PJ**



RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Lawder, Chair (resigned 9 December 2020) R Bentley M J Hemming CB (resigned 9 December 2020) M C Henson J Lammiman S Mathers P McDaid T J Moore, Vice Chair R Neil OBE S O'Brien N Tavender V N Tiwari L Wood, Vice chair P Waller CBE (appointed 23 September 2020) - elected Chair 9th Dec 2020 J D R Baruch (appointed 24 March 2021) D Dhaliwal (appointed on 24 March 2021) J G Sharp (appointed on 24 March 2021) M M Young (appointed 24 March 2021)
Senior Management Team	E Malcolm, Chief Executive N Cuncliffe, Services Manager J Lewis, Clinical Manager S Smith, Financial and Monitoring Manager
Charity number	1053223
Company number	03141164
Principal office	1st Floor, Civic 9 Milton Road Civic Centre Harrow HA1 1GT
Registered office	The Gables St Marys Road Hemel Hempstead Hertfordshire HP2 5HL
Solicitors	Radar Limited 6 Beacon Way Hull East Yorkshire HU3 4AE
Bankers	Charities Aid Foundation Bank Limited 25 Kings Hill Avenue King Hill West Malling

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

LEGAL AND ADMINISTRATIVE INFORMATION

Kent
ME19 4JQ
Bank of Scotland
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BX2 1LB

Auditors

Sobell Rhodes LLP
The Kinetic Centre
Theobald Street
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WD6 4PJ

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

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RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Introduction

The Board of Trustees of Relate London North West, Hertfordshire, Mid Thames and Buckinghamshire ("the charity") presents its annual report and accounts for the year ended 31 March 2021. The Board is satisfied with the performance of the charity during the year and its financial position as at 31 March 2021. The Trustees consider that the charity is well placed to continue its activities during the coming year, and that its assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charitable company is Relate London North West, and Hertfordshire, Mid Thames and Buckinghamshire Ltd. The full name was changed from Relate London North West & Hertfordshire by special resolution on 9th December 2020. The charity was previously known by the names Relate Central Middlesex and Relate London North West

The legal registration details are:-

Date of incorporation: 22 December 1995

Company registration number: 3141164

The Registered Office is (as at 31.03.21): The Gables St. Marys Road Hemel Hempstead HP2 5HL

Charity Registration Number 105322

The telephone number is: 020 8427 8694

Structure, Governance and Management

The members of the charity annually appoint Trustees who are also Directors of the company. The Trustees appoint one of their number as a Chair, at least one Vice Chair and a Treasurer. These office bearers form the Executive Committee. The full Board of Trustees meets quarterly and the Executive Committee meets in the intervening months. The Chief Executive is accountable to Trustees at these meetings. The Trustees delegate the day to day running of the charity to the Chief Executive and the management team. Trustees are all volunteers. They are recruited with a view to their relevant skills, knowledge and experience. Harrow and Hillingdon Councils annually nominate Councillors to be co-opted to the Board.

Objectives and activities of the charity

A summary of the objectives of the charity as set out in its governing document.

The charitable company exists to;

-educate the public concerning the benefits of secure and committed relationships;

-seek to enhance the good health, both mental and physical, of adults and children;

-provide counselling, mediation, advice, education, guidance and relief to adults and/or children in relation to any aspect of contemporary life or work.

The charity operates in the London Boroughs of Barnet, Brent, Camden, Ealing, Harrow, Hillingdon, Islington and Westminster and across the county of Hertfordshire.

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

An explanation of the charity's main aims and objectives for the year

The charity's main objective for the year was to promote the objectives set out in its governing document and to provide such further related services that will enhance the range and effectiveness of those objectives.

An explanation of the charity's main strategies for achieving its stated objectives

The charity is a member of the Relate Federation and works within its framework and in accordance with the strategy set out in its own business plan.

Details of significant activities

The company's services are in three main areas:

1. Counselling - couple counselling, family counselling, adult relationships counselling, psychosexual therapy and counselling for children and young people.
2. Mediation - family mediation.
3. Education - courses for individuals.

Relate London North West and Hertfordshire also supports volunteers who run the Uxbridge Child Contact Centre.

The company's grant making policies

The company does not make grants.

Social or programme-related investments

There is no programme related investment.

The contribution of volunteers

The charity has some counselling practitioners who work in a purely voluntary capacity. All Trustees are volunteers.

Summary of main activities of the charity in relation to its objects

Until 31st March 2021 the organisation had its principal office in Harrow with another administrative hub in Hemel Hempstead. Until 24th March 2020, it provided services from venues in Barnet, Brent, Camden, Ealing, Hillingdon, Islington, Westminster and across Hertfordshire. As a result of the Covid-19 pandemic the charity moved all its counselling and mediation work to webcam so that practitioners and clients are safe at home. The charity agreed to terminate the lease a year early on its office in Harrow with its landlord Harrow Council. The registered office of the Charity was transferred to its Hemel office address on 15th January 2021.

The services provided focus on relationships at all stages of life and families. These services are;

Adult Relationship counselling

For couples or individuals who experience difficulties in their adult relationships. Clients are seen for initial assessment sessions of one hour. Following on from this they usually attend a series of fifty-minute counselling sessions, typically for 10 weeks.

Family counselling

This is a service for people who wish to attend as a family group. Clients are seen together or separately for sessions of varying lengths, as agreed with the counsellor, to work through issues that are affecting their family and other relationships.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Psychosexual therapy

For individuals or couples for whom the main identified problem is a sexual one. This programme aims to help the individual or couple relearn more satisfying sexual behaviour and to develop a mutual sense of confidence and enjoyment in love-making.

Family mediation

This is for people who are separating or divorcing. Each party attends an initial assessment meeting (MIAM) at which suitability for mediation and eligibility for Legal Aid are assessed. If both agreed to come to a joint session, they are able to talk through issues affecting their children, financial arrangements and property in order to find a mutually acceptable way forward. The charity also offers other conflict resolution services such as neighbourhood, intergenerational and workplace mediation.

Children and Young Peoples counselling

The charity is no longer contracted to provide counsellors in local schools as their budgets have been cut in recent years. Young people experiencing a range of difficulties including bereavement and depression may contact us directly for free individual counselling from our specialist counsellors. Usually family counselling is also appropriate.

Education and training services

Relate's Counselling Skills for Non counsellors course was previously offered free to eligible people with the assistance of a grant from Harrow Council. This grant was not available to the charity in 2020/21. Work has been undertaken to make it possible to deliver the course via Zoom.

The charitable company acts in accordance with its business plan, which is reviewed by the Executive Committee and Board of Trustees on a regular basis.

Achievements and Performance of the Charity

A review of charitable activities and main achievements undertaken by the charity revealed the following performance highlights over the course of the year:

Counselling

Supporting Children

- Uxbridge Child Contact Centre has enabled contact for 8 families (2019/2020: 48) families, including 8 children (2019/2020: 60) where there is a non-resident parent.

Mediation

-Family mediation 350 (2019/2020: 390) new referrals were received.

Mediation Information and Advice (Assessment) Meetings (MIAM) - a total of 432 (2019/2020: 526) referrals were received.

Training

Unfortunately we lost our contract with Learn Harrow in 2020 and so when we started to look at running the courses ourselves we were hit with the pandemic. We were unable to run our Introduction to Counselling Skills (1day) and Counselling Skills for Non-Counsellors (4day) over zoom at this point but were looking to introduce online training and pilot a one day course at some point.

The CPD programme for our practitioners didn't start until later in 2020 due to the pandemic. We ran three main CPD sessions which were successful and were welcomed after a tough start to the year.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Titles include:

'Attachment Narrative Therapy (ANT) : Integrating Systemic, Attachment and Narrative Approaches',
'Constructing a systemic interview', 'Working with Anxiety'

We also ran our annual conference for Trustees, staff and all practitioners. Relate LNWH Annual Conference 2020 "Relationships Unlocked" on 4th September 2020 which was a very successful online event.

Fundraising activities

Charges are made for the provision of counselling and psychosexual therapy services based on the clients' income and their ability to pay. Only two of the eighteen local authorities in our territory (8 boroughs and 10 Herts councils, i.e. Dacorum and Hillingdon) provided grants, which partially assisted the charitable company to provide services to those clients who could not afford to pay either all or part of the charge.

Family mediation is funded by the Legal Services Commission in the case of clients who are eligible for public funding and by private clients according to incomes.

The charity's counsellors explain to all clients that the basic cost of each session is £75. Applying a sliding scale, counselling clients who have a household income of more than £40,000 are invited to contribute more than the base cost. 20-25% of our clients donate more in order to support the charity. This allows us to provide financial support to about a quarter of the charities clients who cannot afford the full cost of a session.

Client contributions

Most clients pay their contributions by credit/debit card and a very small proportion by cheque and cash.

The Executive Committee has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks, as far as it practicable. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed by the Trustees to ensure that they will meet the needs of the charity.

Relationships with other groups, Charities and individuals

The charity works closely with other members of the Relate Federation and with related government agencies, charities and local community groups.

Financial Review

The Trustees regularly review the risks facing the Charity. The principal strategic risks identified during the year are;

- Loss of the Relate brand (including reduction or loss of the Relate website listing of Relate LNWH venues which attracts self-referral clients)
- Loss of the use of Relate National services and systems (including reduction or loss of support from Relate national for telephone and case management systems)
- Financial underperformance due to not meeting income forecasts (including the loss of grant and contract income)

The charity has taken action to monitor, mitigate and actively managing these strategic risks. Trustees have also considered the reliability of income and the extent to which expenditure is committed.

Steps taken to establish the level of reserves:

Based on the recommendations of a Subcommittee chaired by the Treasurer which reviewed the combined reserves after the merger of Relate LNWH and Relate MTB on 1st April 2021, the Board of Trustee adopted the following approach.

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

The Board consider that reserves required to provide:

1. Working capital to ensure operating liquidity
2. Resilience against risks such as
 - 2.1 loss of services and support of Relate National through insolvency
 - 2.2 economic downturn in our communities resulting from events like Brexit and the Covid 19 pandemic
 - 2.3 Impact Project funds for:
 - 2.3.1 Greater impact in line with our charitable purposes
 - 2.3.2 Improved experiences for our clients

The charity operates online accounts with two banks (CAFBank and Barclays). Our finance team will aim to ensure that the balance held with either bank does not exceed £85,000 in line with the limit of the Financial Services Compensation Scheme.

Trustees consider that an unrestricted reserve of 4 months of expenditure is required to be invested. The Charity's Budgeted expenditure for 2021-2022 is approximately £1,212,000. 4 months of budgeted expenditure is £404,000.

Restricted funds from grants, contracts, consortiums and previous mergers require to be held separately.

Trustees agreed that the current reserves are allocated as follows:

Working Capital	£170,000
Resilience against risk	£404,000
Restricted funds for grants and contracts (as budgeted)	£135,000

The investment policy and objectives, including the extent (if any) to which social, environmental or ethical considerations are taken into account

Trustees have agreed that invested funds should aim for steady growth and sensible income based on a moderate to medium risk appetite.

For funds exceeding the required reserves, the Charity's management will present to Trustees costed proposals for projects that will provide:

- Greater impact in line with our charitable purposes
- Improved experiences for our clients

How and when the reserves policy will be reviewed:

The reserves policy is reviewed annually and the risk register is reviewed quarterly.

Availability and adequacy of assets of each of the funds.

The financial statements are set out on pages 14 to 24. They have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (effective April 2005) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the Trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities shows net inflow of resources for the year of a revenue nature of £258,843 (2019/2020 outflow: £38,455) and no realised resources of a capital nature, making a net overall reduction in resources of £258,842 (2019/2020: £38,455).

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

The total reserves at the year end stand at £685,062 (2019/2020: £426,219).

A majority of the expenditure is spent on salaries, for practitioners (counsellors, mediators and trainers), management and administration staff.

Specific changes to fixed assets

The additions to fixed assets are computer and other office equipment costing £1,197 (2019/2020: - £2,960).

Share capital

The company is limited by guarantee and therefore has no share capital.

Impact of Covid 19 pandemic on the charity

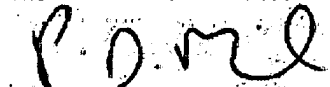
On 24th March 2020 the charity closed all its venues and arranged for all counselling and mediation practitioners to work from home using webcam and Zoom. All of the support staff, and management team were furloughed in the Government's Job Retention Scheme for at least 3 weeks. Demand for counselling and mediation dropped significantly in March, April and May 2020. However, from June to October the charity has delivered more counselling sessions each month than for the same periods in 2019/2020. Rent holidays for most venues were agreed and where necessary leases were terminated. The Trustees consider that the new digital 'Zoom First' delivery model may be sustainable and the management are developing a transition programme to ensure the technical infrastructure and administration systems are sufficiently robust to support this change.

Plans for future periods

In future periods the charity intends to continue to provide existing service in an accessible and sustainable way. A forward plan for the period 2020-2023 was prepared and approved by the Trustees. This plan is under review in light of the significant changes necessitated by the Covid 19 pandemic. It is likely that most, if not all, of our staff will continue to work at home for the foreseeable future and that the charities counselling and mediation services will be offered primarily by way of webcam ('Zoom first').

Business Plans and budgets are prepared annually. The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees' report was approved by the Board and signed on its behalf by: P McDaid .



Trustee

Dated: 22/12/2021

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees (who are also the directors of Relate London North West and Hertfordshire for the purpose of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

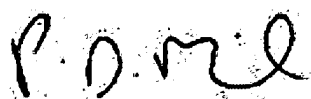
Company Law requires the to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, they are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 22/12/2021 and signed on its behalf by:



P McDaid
Trustee

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

Opinion

We have audited the financial statements of Relate London North West, Hertfordshire, Mid Thames and Buckinghamshire Ltd. (the "Company") for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

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

We enquired of Management to obtain an understanding of the legal and regulatory frameworks that are applicable to the Entity. The most significant that are relevant to the Entity are United Kingdom Generally Accepted Accounting Practice, The Companies Act 2006, Charities Statement of Recommended Practice (SORP) and the tax legislation. We understood how the Entity complies with these through enquiries of management and asked of any instances of non-compliance in these areas.

We assessed the susceptibility of the Entity's financial statements to material misstatements, including how fraud might occur through enquiries of Management and to understand where they considered there was susceptibility to fraud. We obtained an understanding of the controls that the Entity has established to address the risk to prevent, deter, and detect fraud.

Based on this understanding we designed our audit procedures to detect irregularities including fraud which primarily consisted of the following:

1. Identifying and testing of journal entries including large and unusual transactions to understand their rationale.
2. Enquiries of management and those charged with governance on instances any known fraud and around actual and potential litigation claims.

The Senior Statutory Auditor reviewed the experience and expertise of the audit engagement team to ensure that they had the appropriate competence and capabilities to identify any instances of fraud and non-compliance with the relevant laws and regulations.

The objective of our audit, in respect to fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risk of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Adam Shelley (Senior Statutory Auditor)
for and on behalf of Sobell Rhodes LLP

22/12/2021

Chartered Accountants
Statutory Auditor

The Kinetic Centre
Theobald Street
Elstree
Borehamwood
Hertfordshire
United Kingdom
WD6 4PJ

Sobell Rhodes LLP is eligible for appointment as auditor of the by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income and endowments from:</u>							
Donations and legacies	2	27,046	-	27,046	14,698	-	14,698
Charitable activities	3	1,036,713	83,000	1,119,713	911,385	48,070	959,455
Investments	4	2,361	-	2,361	2,894	-	2,894
Other income	5	115,106	-	115,106	-	-	-
Total income		1,181,226	83,000	1,264,226	928,977	48,070	977,047
<u>Expenditure on:</u>							
Charitable activities	6	921,721	83,662	1,005,383	967,719	47,783	1,015,502
Net income/(expenditure) for the year/ Net movement in funds		259,505	(662)	258,843	(38,742)	287	(38,455)
Fund balances at 1 April 2020		323,774	102,445	426,219	362,516	102,158	464,674
Fund balances at 31 March 2021		583,279	101,783	685,062	323,774	102,445	426,219

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

BALANCE SHEET

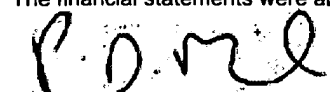
AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		8,223		12,106
Current assets					
Debtors	11	79,163		57,478	
Cash at bank and in hand		728,931		471,790	
		808,094		529,268	
Creditors: amounts falling due within one year	12	(131,255)		(115,155)	
Net current assets			676,839		414,113
Total assets less current liabilities			685,062		426,219
Income funds					
Restricted funds	13		101,783		102,445
Unrestricted funds			583,279		323,774
			685,062		426,219

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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

The financial statements were approved by the Trustees on 22/12/2021



Philip McDaid
Trustee

Company Registration No. 03141164

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations			255,977		12,742
Investing activities					
Purchase of tangible fixed assets		(1,197)		(2,960)	
Investment income received		2,361		2,894	
Net cash generated from/(used in) investing activities			1,164		(66)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			257,141		12,676
Cash and cash equivalents at beginning of year			471,790		459,114
Cash and cash equivalents at end of year			728,931		471,790

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

The charity is limited by guarantee, incorporated in England and Wales.

The address of its registered office is:

The Gables St. Marys Road,
Hemel Hempstead
HP2 5HL

The principal place of business is:

The Gables St. Marys Road,
Hemel Hempstead
HP2 5HL

1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

In view of the current COVID-19 pandemic the trustees have undertaken an assessment of the viability of the charity for a period of 12 months from the date of approval of these financial statements and are of the opinion the preparation of them as a going concern is appropriate for the charity.

1.3 Income and endowments funds

All income is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and the settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.4 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of the resources, with central staff costs allocated on the basis of the time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of the staff costs.

Charitable activities

Charitable expenditure comprises these costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity costs categories on a basis consistent with the use of resources, for example, allocating property costs by the floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

1.5 Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Furniture and equipment	2-5 years over the life of the asset
Cabling and CCTV	8 years over the life of the asset

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least 12 months after the reporting date, they are presented as non-current liabilities.

1.8 Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

1.9 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. Restricted funds in the financial statements relate to those which will be used in the Dacorum project.

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	11,546	2,698
Government grants	15,500	12,000
	<u>27,046</u>	<u>14,698</u>

3 Charitable activities

	Charitable Income	Charitable Income
	2021	2020
	£	£
Income from charitable activities	<u>1,119,713</u>	<u>959,455</u>
Analysis by fund		
Unrestricted funds	1,036,713	911,385
Restricted funds	83,000	48,070
	<u>1,119,713</u>	<u>959,455</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	<u>2,361</u>	<u>2,894</u>

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Other income

	Unrestricted funds	Total
	2021	2020
	£	£
Furlough government support	115,106	-

6 Charitable activities

	Charitable Expenditure 2021	Charitable Expenditure 2020
	£	£
Share of support costs	991,062	1,010,981
Share of governance costs	14,321	4,521
	<u>1,005,383</u>	<u>1,015,502</u>
Analysis by fund		
Unrestricted funds	921,721	967,719
Restricted funds	83,662	47,783
	<u>1,005,383</u>	<u>1,015,502</u>

The restricted fund of £83,000 (2020: £48,070) represents Dacorum contract. As part of the Dacorum contract the charity received amounts totalling £34,930 (2020: £34,930) on behalf of Mediation Hertfordshire which was paid to them in quarterly payments during the year.

7 Net movement in funds	2021	2020
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of fixed assets	5,080	5,471

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

9 Taxation

The charity is registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment £
Cost	
At 1 April 2020	138,681
Additions	1,197
	<hr/>
At 31 March 2021	139,878
	<hr/>
Depreciation and impairment	
At 1 April 2020	126,575
Depreciation charged in the year	5,080
	<hr/>
At 31 March 2021	131,655
	<hr/>
Carrying amount	
At 31 March 2021	8,223
	<hr/>
At 31 March 2020	12,106
	<hr/>

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	37,248	24,820
Prepayments and accrued income	41,915	32,658
	<hr/>	<hr/>
	79,163	57,478
	<hr/>	<hr/>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	16,272	12,455
Trade creditors	49,865	41,899
Accruals and deferred income	65,118	60,801
	<hr/>	<hr/>
	131,255	115,155
	<hr/>	<hr/>

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Funds

	Movement in funds			Movement in funds			
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds							
General	362,516	928,977	(967,719)	323,774	1,181,226	(921,721)	583,279
Restricted funds							
	102,158	48,070	(47,783)	102,445	83,000	(83,662)	101,783
	<u>464,674</u>	<u>977,047</u>	<u>(1,015,502)</u>	<u>426,219</u>	<u>1,264,226</u>	<u>(1,005,383)</u>	<u>685,062</u>

14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:				
Tangible assets	8,223	8,223	12,106	12,106
Current assets/(liabilities)	676,839	676,839	414,113	414,113
	<u>685,062</u>	<u>685,062</u>	<u>426,219</u>	<u>426,219</u>

15 Analysis of net funds

	As at 1 April 2020 £	Cash flow £	As at 31 March 2021 £
Cash at bank and in hand	471,790	257,141	728,931
Net debt	<u>471,790</u>	<u>257,141</u>	<u>728,931</u>

RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Post Balance Sheet Events

There was Post Balance Sheet Event which took place on 1st April 2021 in terms of a Merger Agreement between the Trustees for Relate Mid Thames and Buckinghamshire (Relate MTB) and Trustees of Relate LNWHMTB (the charity). The whole assets and undertakings of Relate MTB were transferred to the charity. All contracts of employment were transferred under the TUPE regulations, leases were novated, capital balances transferred and investments transferred to be the name of the charity. Five of the Trustees of Relate MTB joined the Board of the charity.