

Registered number: 03141164
Charity number: 1053223

**THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION
SERVICE LTD (FORMERLY RELATE LONDON NORTH WEST,
HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD)**

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

**Feltons
Chartered Accountants
Birmingham
B1 3JR**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	Philip Waller CBE, Chair Michael Young, Treasurer John Baruch Rose Bentley Sarita Dent Carolyn Fallon (appointed 26 June 2024) Jean Lammiman Simon Lascelles Meghan Luton Fatima Patel Nicola Tavender Lana Wood (resigned 11 December 2024) Petra Booth (appointed 11 December 2024)
Company registered number	03141164
Charity registered number	1053223
Registered office	The Gables St Marys Road Hertfordshire HP2 5HL
Independent auditors	Feltons 8 Sovereign Court 8 Graham Street Birmingham B1 3JR
Bankers	Charities Aid Foundation Bank Limited 25 Kings Hill Avenue King Hill West Malling Kent ME19 4JQ
Solicitors	Radar Limited 6 Beacon Way Hull East Yorkshire HU3 4AE

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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees present their annual report together with the audited financial statements of the company for the 1 April 2024 to 31 March 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The charity also trades under the names Relate North Thames and Chilterns and Relate London NW, Herts, Berks & Bucks.

Introduction

The Board of Trustees of Relate London North West, Hertfordshire, Mid Thames and Buckinghamshire (note paragraph below - the charity's name was changed to The Relationships Counselling, Therapy and Mediation Service Ltd by special resolution on 1st July 2025.) ("the charity") presents its annual report and accounts for the year ended 31 March 2025. The Board is satisfied with the performance of the charity during the year and its financial position as at 31 March 2025. 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 charity constitutes a registered company, limited by guarantee, as defined by the Companies Act 2006. During the period of this report, the full name of the charitable company is **Relate London North West, and Hertfordshire, Mid Thames and Buckinghamshire Ltd**. The full name of the charity was changed to **The Relationships Counselling, Therapy and Mediation Service Ltd** by special resolution on 1st July 2025. The Charity has traded as **The Relationships Service** since 1st June 2025.

The national organisation Relate Ltd went into administration on 29th November 2024. The charity led a consortium of Relate federated centres and submitted a bid to the administrator to buy the Relate brand which they had built together and to maintain the national benevolent contracts, predominantly delivered by the federated centres. This bid was unsuccessful.

The Administrator accepted an offer for the Relate brand and other assets from Family Action (Company number 01068186). It is understood that this purchase was completed on 1st January 2025. In March 2025, Family Action issued non-negotiable terms for continued use of the Relate brand. The Trustees of the charity concluded that these non-negotiable terms were unacceptable, being not in the best interests of the beneficiaries of the charity. Solicitors acting for Family Action issued to the charity a 'cease and desist' letter requiring the charity inter alia to stop trading under the Relate brand by no later than 2nd July 2025.

The charity worked with 20 other Relate federated centres to form the Relationships England and Wales network. This network, working in collaboration with Relationships Scotland, is now the largest provider of relationships counselling in the United Kingdom.

The legal registration details are :

- Date of incorporation - 22 December 1995
- Company registration number - 03141164
- Registered office address - The Gables, St Marys Road, Hemel Hempstead HP2 5HL

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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

- Charity registrations number - 1053223
- Telephone number - 0300 003 2324

Objectives and activities

a. Policies and objectives

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

In terms of its Memorandum and Articles, 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 operated until the 1st July 2025 in the London Boroughs of Barnet, Brent, Camden, Ealing, Harrow, Hillingdon, Islington and Westminster and across the counties of Hertfordshire, Buckinghamshire and the eastern parts of Berkshire. By special resolution on 1st July 2025, the charity resolved to operate in areas of the London Boroughs of Barnet, Brent, Ealing, Harrow, Hillingdon, Islington, Camden, Westminster, Merton, Wandsworth, Croydon, Richmond Upon Thames, Hammersmith & Fulham, Kensington & Chelsea, Hounslow, Kingston and Sutton together with all parts of the counties of Hertfordshire Buckinghamshire (excluding Milton Keynes) Berkshire, Northamptonshire and Oxfordshire.

The trustees have throughout the year paid regard to the Charity Commission's guidance on public benefit in dealing with the aims and activities of the charity.

Our vision is a future with thriving relationships in every aspect of life.

Our mission it to provide accessible support in the ways that people want it so everyone can enjoy thriving relationships.

Our values are:

- **Accessibility** - We believe in the possibility of every individual to have thriving relationships, irrespective of their background or identity.
- **Continuous improvement** - We are committed to staying ahead of the curve, anticipating the evolving relationship and wellbeing needs of our communities, and continuously innovating. We ask questions, seek feedback, and adapt to ensure we remain significant and meaningful.
- **Excellence** - With a foundation rooted in expert knowledge and deep skills, we measure our success by the tangible, transformative outcomes we achieve. Every initiative is undertaken with a commitment to excellence and making a lasting difference.
- **Safety** - At the heart of our work lies a commitment to safeguarding every individual's well-being, dignity, and rights. We emphasise the paramount importance of consent, creating an environment where personal boundaries are respected and upheld.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Objectives and activities (continued)

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.

b. Strategies for achieving 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.

The charity's STRATEGIC PILLARS for 2024-2027 are:

- GROWTH through PARTNERSHIPS - to reach more diverse communities, strengthening relationships with partners and communities and diversify what we offer;
- ENGAGEMENT and INCLUSION - to focus on what works, ensuring our plans are valid offering what clients want and need by providing accessible and inclusive services for all;
- TECHNOLOGY with RELATE NATIONAL – to make online working easier and smoother;
- INNOVATION - to maximise our appeal, support different approaches and automate our systems;
- QUALITY ASSURANCE & CREDENTIALS/ACCREDITATION of practitioners, systems and services;
- SUSTAINABILITY for employees including practitioners, for our organisation financially and for the environment.

c. Activities undertaken to achieve objectives

The company's services are in three main areas:

1. Counselling - couple counselling, family counselling, adult relationships counselling including one session therapy, psychosexual therapy and counselling for children and young people.
2. Mediation - family mediation and group mediation.
3. Education - courses for individuals, including delivering the Planning Together for Children programme

d. Social investment policies

There is no programme related investment.

e. Grant-making policies

The company does not make grants.

f. Volunteers

The charity has placement student counsellors who work in a voluntary capacity.

All Trustees are volunteers.

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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Objectives and activities (continued)

g. Main activities undertaken to further the charity's purposes for the public benefit

During 2024/25, about 65% of our counselling sessions and all of our mediation services have continued to be delivered via Zoom. In person counselling has been building in our offices in Maidenhead and Hemel Hempstead. We also deliver face to face counselling in a counselling venue in Museum Street, Westminster, as well as in counsellors' home practice rooms in Bushey, Hampstead and Ruislip. As at 31st March 2025, our venues were as follows. All other venues are sublet on a sessional basis.

(C) = Counsellor's home practice room

(O) = Office occupied full time by the charity

1.	Archway	Islington
2.	Bushey (C)	Hertfordshire
3.	Hampstead Garden Suburb (C)	Barnet
4.	Hemel Hempstead (O)	Hertfordshire
5.	Museum St	Westminster
6.	St Albans	Hertfordshire
7.	Maidenhead (O)	Berkshire
8.	Harrow	Harrow
9.	Aylesbury	Buckinghamshire

The services that the charity provides 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 an Initial Assessment (IA) session of one hour. Following on from this, they usually attend a series of fifty-minute counselling sessions, typically for 10 consecutive 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.
- 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 lovemaking.
- 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 - Our counsellors provide relationship training in the context of our collaboration with Hertfordshire based addiction recovery charities The Livingroom and Family Lives. The service is called Families Living in Recovery. <https://www.livingroomherts.org/families-living-in-recovery> Our Trainers also deliver the CAFcass Planning Together for Children as subcontractors for Action for Children <https://www.planningtogether.cafcass.gov.uk>.

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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Objectives and activities (continued)

The charitable company acts in accordance with its three year Forward Plan and its annual Business Plan and Budget, which is reviewed by the Executive Committee and Board of Trustees on a regular basis.

Achievements and performance

a. Main achievements 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

- Relationship counselling was used by beneficiaries for 7311 sessions each of 50 mins long (2024 - 8321 sessions).
- Family counselling was provided for 555 sessions (2024 - 549 sessions).
- Children and young people's counselling was carried out for 199 sessions with young people between the ages of 11 and 18 years (2024 - for 181 sessions).
- Psychosexual therapy was used by beneficiaries for 593 sessions (2024 - for 858 sessions).

Mediation

- Mediation Information and Advice (Assessment) Meetings (MIAM) - a total of 403 (2024 - 365).
- 295 referrals were received (2024 - 299).
- A total of 100 cases were started, (2024 - 148) of which 34 were Legal Aided Funded and 66 were funded privately by the clients.

Education and training services

- An extensive CPD programme was run for counsellors, mediators, support staff and advertised across the Relate federation with the majority delivered on Zoom. We ran a number of online Across Teams Gatherings which were well attended and very popular with all staff. It was a chance to explore any issues we have in common or impact across different roles. These are now offered quarterly.
- The Annual Gathering titled "Crafting Relationships" for practitioners, staff and Trustees was very successful when approximately 40 practitioners, support staff and Trustees attended in Maidenhead.
- The CPD programme offered five full day CPDs, which were open to other Relate centres covering subjects such as: 'Understanding the Brain', 'Polyamory and Open Relationships', 'Thinking Difference Differently', 'Working Systemically with Severe Parental Conflict' and 'Working with Issues around Shame'.
- Our Clinical Lead delivered a number of training sessions for counsellors and trainees which included 'Relational Risk Assessment training', 'Working with Mental Health Issues', 'Counselling with Sexual Focus', 'Domestic Abuse workshops', 'Developing and Understanding Our Clinical Practice', 'EFT' and a 'Compulsive Sexual Behaviour workshop'. External Workshops included Antisemitism, Addiction, One Wizard Mediation platform tutorials, EDI, Saying No to Clients, and Transgender, Transition and the changes this bring to Relationships.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

External Accreditation

- In January 2024, our counselling service was re-accredited by the British Association of Counselling and Psychotherapy (BACP). The report from the independent assessors stated:

"This service was a delight to visit, and the assessors would like to formally thank all the staff for the giving of their time and their full engagement with the visit. During the visit there were numerous examples from all the staff that the service was delivering a high standard of ethical and professional service. It would seem all staff are working flat out to provide a caring and compassionate service to an increasingly complex range of clients. Of particular note, was the level of staff support and the sense of having strong, collaborative relationships across teams. Alongside this, the level of supervision and free CPD was greatly appreciated by the practitioners. Some of the challenges discussed was how to increase client feedback and go back more fully to face to face work. In conclusion, the assessors enjoyed meeting with the team and hearing more about the ongoing challenges for this service. There was much to celebrate within the service and clients can be assured the service they receive is professional, compassionate and ethical. We wish you well for the coming year."

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 one of the twenty seven local authorities in our territory (8 boroughs , 10 Herts councils, 6 in Buckinghamshire and 3 in Berkshire i.e. Dacorum and Hillingdon) provided a grant, 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.
- Counselling clients who cannot afford to pay the full cost of their session may apply for financial assistance. During the year, the number of people applying and the amount of assistance has increased. We believe that this reflects the impact of the 'cost of living crisis' in the UK which has affected people living in the communities we serve.
- The charity's counsellors explain to all clients that the basic cost of each session is £92. 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. Around 20% of our clients donate more than £92 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. Fewer people are able to pay more than the cost of the service
- 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. When a dispute involved arrangements for children, mediation clients are eligible for a £500 mediation voucher which is not means tested

Client contributions

- All clients pay their contributions by credit/debit card or bank transfer.

Relationships with other groups, charities and individuals

- The charity works closely with other members of The Relationships England and Wales network and the Relate Federation until 2nd July 2025, and with related government agencies, charities and local community groups. The charity is a founding member of the Relationships England and Wales network.

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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

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, the Covid 19 pandemic and the cost of living crisis related to the war in Ukraine.
 - 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 income generated by the investment of the reserves is also required to cover some of the cost of our programme of financial assistance for reduced cost counselling sessions.

The charity operated online accounts with two banks, CAF bank and Barclays. Our finance team work to ensure that the balance held with CAF 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 for financial resilience and flexibility.

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 - £200,000
- Resilience against risk - £397,500
- Restricted funds for grants and contracts (as budgeted) - £161,000.

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

Trustees have agreed to invest in a phased investment in improved Information Technology hardware and upgrades in supporting software. Also, the income from these invested funds are required to cover the shortfall resulting from providing reduced cost counselling.

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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

c. Deficit and financial review

The Statement of Financial Activities shows net outflow of resources for the year of a revenue nature of £151,791 (2024 - outflow £53,924) and no realised resources of a capital nature, making a net overall decrease in resources of £151,791 (2024 - outflow £53,924).

The total reserves at the year end stand at £986,795 of which £71,410 are restricted funds (2024 - £1,138,576 of which £85,851 are restricted funds).

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 £9,431 (2024 - £12,177).

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

d. Material investments policy

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. When possible, Trustees have agreed that Ethical funds should be selected for investment of reserves. These funds were transferred from the CCLA Charity Investment Fund to the CCLA Charities Ethical Investment Fund on 6th August 2024.

e. Principal risks and uncertainties

The Board of Trustees 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 is 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.

The principal strategic risks identified during the year are listed below. All these risks have materialised. The charity has taken proactive action by building the new Relationships England and Wales network and investing in a marketing strategy which aims to ensure that people who need our help will find us. While this marketing and promotion activity builds demand, the charity will use some of its reserves to continue to operate.

- Loss of the Relate brand: The Charity was formerly requested by Family Action to stop trading under the Relate brand by no later than 2nd July 2025 (including loss of the Relate website listing of the charity's venues which attracts self-referral clients). The charity has rebranded as The Relationships Service and launched an independent website, linked to the Relationships England & Wales website. The charity is working with freelance experts to build Search Engine Optimisation for this site. It is also making its services visible by using Google grant and paid advertising.
- Loss of the use of Relate National services and systems on 2nd July 2025 (including reduction or loss of support from Relate National for telephone and case management systems). The Charity moved its telephone systems to Zoom in early 2025. In June 2025, like most of the other former Relate centres, the charity moved its client records from Penelope to a more modern case management system called Zanda. Zanda has allowed the charity to offer online bookings to clients.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

- Financial underperformance due to not meeting income forecasts: Leading up to and following the national organisation Relate Ltd going into the administration on the 29th November 2024, demand for the charity's counselling services have fallen resulting in significant reduction in earned income.
- Following the loss of the Relate brand on the 2nd July 2025, the new customer business/pipeline has reduced, which is impacting the revenues in the 2025/26 financial year, and therefore a short to medium term Marketing Strategy has been instigated to ensure that people who need our help can find us. Also, the charity is restructuring its support and operations teams in order to reduce overheads.

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

Structure, governance and management

a. Constitution

The Relationships Counselling, Therapy and Mediation Service Ltd (formerly Relate London North West, Hertfordshire, Mid Thames and Buckinghamshire Ltd) is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

All new Trustees receive an induction which includes briefings on finance and safeguarding. Ongoing training for trustees is overseen by the Trustee Recruitment and Development Committee.

The Board of Trustees sets the pay and remuneration of the charity's CEO as its key manager and benchmarks their pay against other similar roles in the charitable sector.

The charitable company's current policy concerning the payment of trade creditors is to:

- Settle the terms of payment with suppliers when agreeing the terms of each transaction.
- Ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

d. Policies adopted for the induction and training of Trustees

All new Trustees receive an induction which includes briefings on finance and safeguarding. Ongoing training for trustees is overseen by the Trustee Recruitment and Development Committee.

e. Pay policy for key management personnel

The Board of Trustees sets the pay and remuneration of the charity's CEO as its key manager and benchmarks their pay against other similar roles in the charitable sector.

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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Structure, governance and management (continued)

f. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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 2024-2027 was prepared and approved by the Trustees. The strategic pillars are noted above. Given the required rebranding and the formation of the Relationships England and Wales network, the strategic forward plan will be reviewed during the year.

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. These risks will be reviewed in detail during the year.

Members' liability

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to auditors

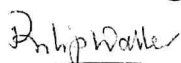
Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Feltons, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on
12/11/2025
and signed on their behalf by:



.....
Philip Waller CBE
Chair of Trustees

THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD)
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD)

Opinion

We have audited the financial statements of The Relationships Counselling, Therapy and Mediation Service Ltd (formerly Relate London North West, Hertfordshire, Mid Thames and Buckinghamshire Ltd) (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charitable 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.

THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD)
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD) (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' 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, except to the extent otherwise explicitly stated in our report, 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.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD)
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD) (CONTINUED)

Responsibilities of trustees

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

In preparing the financial statements, the Trustees are responsible for assessing the charitable company'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.

Auditors' responsibilities for the audit of the financial statements

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

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

- We reviewed the company's control and risk management procedures and planned our work based on our assessment of those controls and procedures;
- This review included an assessment of the risk of material misstatement due to errors, fraud and management override of controls for all material areas in the financial statements;
- We made enquiries of management and the company's lawyers regarding any actual or potential litigation and/or claims;
- Financial statements disclosures were reviewed and checked for compliance with applicable laws;
- Detailed testing was conducted on balances and transactions including unusual items and those of individual significance to the financial statements;
- Data analytics were used in order to identify unusual or significant trends;
- Communications with management and those charged with governance regarding relevant matters was undertaken throughout the audit and on completion.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD)
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD) (CONTINUED)

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 audit 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 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Feltons

David W Farnsworth FCA (Senior Statutory Auditor)
For and on behalf of Feltons

8 Sovereign Court

8 Graham Street

Birmingham

B1 3JR

Date: *12/11/2025*

**THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE
LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD)**
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	5,891	-	5,891	8,603
Charitable activities		969,949	91,887	1,061,836	1,102,514
Other trading activities		11,140	-	11,140	1,418
Investments	4	36,323	-	36,323	35,909
Total income		1,023,303	91,887	1,115,190	1,148,444
Expenditure on:					
Charitable activities		1,127,975	106,328	1,234,303	1,260,033
Total expenditure		1,127,975	106,328	1,234,303	1,260,033
Net expenditure before net (losses)/gains on investments		(104,672)	(14,441)	(119,113)	(111,589)
Net (losses)/gains on investments		(32,668)	-	(32,668)	57,665
Net movement in funds		(137,340)	(14,441)	(151,781)	(53,924)
Reconciliation of funds:					
Total funds brought forward		1,052,725	85,851	1,138,576	1,192,500
Net movement in funds		(137,340)	(14,441)	(151,781)	(53,924)
Total funds carried forward		915,385	71,410	986,795	1,138,576

All of the charity's activities derive from continuing operations during the above two financial periods.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 21 to 35 form part of these financial statements.

THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE
LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD)

(A Company Limited by Guarantee)

REGISTERED NUMBER: 03141164

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	9		23,977		30,509
Investments	10		993,691		1,100,201
			<u>1,017,668</u>		<u>1,130,710</u>
Current assets					
Debtors	11	51,660		114,929	
Cash at bank and in hand		31,231		13,171	
		<u>82,891</u>		<u>128,100</u>	
Current liabilities					
Creditors: amounts falling due within one year	12	(113,764)		(120,234)	
Net current liabilities / assets			<u>(30,873)</u>		<u>7,866</u>
Total assets less current liabilities			<u>986,795</u>		<u>1,138,576</u>
Total net assets			<u>986,795</u>		<u>1,138,576</u>
Charity funds					
Restricted funds	13	71,410		85,851	
Unrestricted funds	13	915,385		1,052,725	
Total funds			<u>986,795</u>		<u>1,138,576</u>

THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE
LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD)

(A Company Limited by Guarantee)

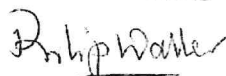
REGISTERED NUMBER: 03141164

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on
12/11/2025
and signed on their behalf by:



.....
Philip Waller CBE
Chair of Trustees

The notes on pages 21 to 35 form part of these financial statements.

**THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE
LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD)**
(A Company Limited by Guarantee)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	(82,674)	(136,247)
Cash flows from investing activities		
Purchase of tangible fixed assets	(9,431)	(12,177)
Other movements in investments	73,842	(8,707)
Investment income received	36,323	35,909
Net cash provided by investing activities	100,734	15,025
Change in cash and cash equivalents in the year	18,060	(121,222)
Cash and cash equivalents at the beginning of the year	13,171	134,393
Cash and cash equivalents at the end of the year	31,231	13,171

The notes on pages 21 to 35 form part of these financial statements

THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. General information

The Relationships Counselling, Therapy and Mediation Service Ltd (formerly Relate London North West, Hertfordshire, Mid Thames and Buckinghamshire Ltd) is a registered company, limited by guarantee, and a charity registered with the Charity Commission. It is incorporated in England, company registration number 03141164 and charity registration number 1053223. The registered office is The Gables, St Mary's Road, Hemel Hempstead, England, HP2 5HL. The liability in respect of the guarantee is limited to £1 per member of the charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Relationships Counselling, Therapy and Mediation Service Ltd (formerly Relate London North West, Hertfordshire, Mid Thames and Buckinghamshire Ltd) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling and rounded to the nearest £1.

2.2 Going concern

The Trustees have assessed that the basis of going concern is appropriate in preparing these financial statements. The Trustees make this assessment in respect of a period of at least twelve months from the date of approving the financial statements, taking into consideration future cashflow forecasts. The Trustees have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern basis of accounting in preparing the financial statements.

2.3 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. Amount received in advance relating the following year are deferred until the criteria for income recognition are met. For counselling and mediation services, income is recognised when the appointment occurs or when the conditions of any third-party agreement are met. For education courses, income is recognised when the training course take place.

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.

**THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE
LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD)**
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.3 Income (continued)

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 Statement of Financial Position as deferred income to be released.

Investment income

Investment income is included in the accounts when receivable. Investment gains and losses include any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value.

Rental income

Rental income is accounted for on a receivable basis, net of value added tax.

Volunteers and donation of service

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received. The value of any services provided by volunteers are not incorporated into these financial statements. Further details of any contributions can be found in the trustees report.

2.4 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 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.

**THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE
LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD)**
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.5 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 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.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefit are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition are included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided based on the following on a straight line basis:

Leasehold improvements	- over the period of the lease
Furniture and equipment	- 2-5 years over the life of the asset

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE
LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD)**
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Operating leases

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

2.13 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	5,891	5,891	8,603

Office space has been rented from Dacorum Borough Council for a £250 peppercorn rent per annum until 2028 and from the Royal Borough of Windsor and Maidenhead for a £1 peppercorn rent per annum until 2028. On the basis that the value of the use of these facilities cannot be reliably determined, no income and equivalent expense has been recognised in the Statement of Financial Activities.

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from investments	36,158	36,158	35,795
Bank interest	165	165	114
Total 2025	36,323	36,323	35,909

5. Analysis of expenditure on charitable activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Counselling, mediation and training	784,859	449,444	1,234,303	1,260,033
Total 2024	505,297	754,736	1,260,033	

**THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE
LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD)
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. Analysis of expenditure on charitable activities (continued)

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	644,958	644,958	401,734
Supervision, counselling and mediation expenses	80,887	80,887	103,563
Legal, consulting and professional fees	35,836	35,836	-
Membership and subscription	1,124	1,124	-
Premises costs	6,532	6,532	-
Bank charges and interest	9,216	9,216	-
Telephone	2,512	2,512	-
Other support services	3,794	3,794	-
Total 2025	<u>784,859</u>	<u>784,859</u>	<u>505,297</u>

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	294,007	294,007	573,972
Depreciation	15,963	15,963	11,144
Supervision, counselling and mediation expenses	70,798	70,798	36,112
Legal, consulting and professional fees	-	-	36,533
Membership and subscription	348	348	731
Advertising	2,961	2,961	1,587
Printing, postage and stationery	686	686	1,219
Insurance	9,880	9,880	11,449
Premises costs	15,363	15,363	15,048
Bank charges and interest	27	27	12,629
Telephone	-	-	626
Other support services	29,577	29,577	29,341
Governance costs	9,834	9,834	24,345
Total 2025	<u>449,444</u>	<u>449,444</u>	<u>754,736</u>

**THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE
LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD)**
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. Analysis of expenditure on charitable activities (continued)

Analysis of support costs (continued)

The charity's activities consist of counselling, mediation and training.

6. Net expenditure for the year

	2025 £	2024 £
Net expenditure is stated after charging:		
Auditor's remuneration	7,000	12,300
Depreciation of tangible fixed assets	15,963	11,144
Operating lease rentals	250	250
	<hr/>	<hr/>

7. Staff costs

	2025 £	2024 £
Wages and salaries	862,100	893,169
Social security costs	55,388	61,004
Pension costs	21,477	21,533
	<hr/>	<hr/>
	938,965	975,706
	<hr/>	<hr/>

The average number of persons employed by the charity during the year was as follows:

	2025 No.	2024 No.
Employees	57	61
	<hr/>	<hr/>

The average headcount expressed as full-time equivalents was:

	2025 No.	2024 No.
Employees	17.5	18.0
	<hr/>	<hr/>

**THE RELATIONSHIPS COUNSELLING, THERAPY AND MEDIATION SERVICE LTD (FORMERLY RELATE
LONDON NORTH WEST, HERTFORDSHIRE, MID THAMES AND BUCKINGHAMSHIRE LTD)
(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £60,001 - £70,000	1	1

The key management personnel of the charity comprise the Chief Executive Officer, the Head of Finance, the Heads of Client Services and the Head of Operations. The total employee benefits of key management personnel of the charity were £225,620 (2024 - £227,557).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £nil).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £41 reimbursed to one trustee).

9. Tangible fixed assets

	Leasehold improvements £	Fixtures and equipment £	Total £
Cost or valuation			
At 1 April 2024	19,886	91,845	111,731
Additions	-	9,431	9,431
At 31 March 2025	19,886	101,276	121,162
Depreciation			
At 1 April 2024	19,886	61,336	81,222
Charge for the year	-	15,963	15,963
At 31 March 2025	19,886	77,299	97,185
Net book value			
At 31 March 2025	-	23,977	23,977
At 31 March 2024	-	30,509	30,509

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10. Fixed asset investments

	Investments £
Cost or valuation	
At 1 April 2024	1,100,201
Cash movement	(73,842)
Losses	(32,668)
At 31 March 2025	<u>993,691</u>
Net book value	
At 31 March 2025	993,691
At 31 March 2024	<u>1,100,201</u>

The Investments represent holdings managed by CCLA Investment Management in the following funds:

	Endowment funds 2025 £	Total funds 2025 £	Total funds 2024 £
COIF Charities Ethical Investment Funds (251,869.03 units)	747,069	747,069	848,038
COIF Charities Property Fund (226,061.74 units)	237,298	237,298	233,967
COIF Charities Deposit Fund	9,324	9,324	18,196
Total 2025	<u>993,691</u>	<u>993,691</u>	<u>1,100,201</u>

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11. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	21,242	48,256
Other debtors	-	2,724
Prepayments and accrued income	30,418	63,949
	<u>51,660</u>	<u>114,929</u>

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	25,309	23,893
Other taxation and social security	18,845	16,915
Other creditors	4,447	4,625
Accruals and deferred income	65,163	74,801
	<u>113,764</u>	<u>120,234</u>

	2025 £	2024 £
Deferred income		
Deferred income at the start of the year	11,738	-
Resources deferred during the year	15,554	11,738
Amounts released from previous periods	(11,738)	-
Deferred income at the end of the year	<u>15,554</u>	<u>11,738</u>

At the Balance Sheet date, the charity was holding funds received in advance where the qualifying expenditure is expected to be incurred in a future year.

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13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2025 £
Unrestricted funds					
General funds	1,052,725	1,023,303	(1,127,975)	(32,668)	915,385
Restricted funds					
Dacorum	81,901	91,887	(106,328)	-	67,460
Eric Young donation	3,950	-	-	-	3,950
	85,851	91,887	(106,328)	-	71,410
Total of funds	1,138,576	1,115,190	(1,234,303)	(32,668)	986,795

Restricted funds

The Dacorum contract represents an agreement with Dacorum Borough Council to provide services to residents within its area. As part of the Dacorum contract, the charity received amounts totalling £41,496 (2024 - £34,932) on behalf of Mediation Hertfordshire which was paid to them in quarterly payments during the year.

The other items represent grants and donations received for specific purposes which have not yet been fully spent in relation to counselling and court mediation service

Unrestricted funds

The free reserves of the charity which are not designated for particular purposes.

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13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds					
General funds	1,090,199	1,067,266	(1,162,405)	57,665	1,052,725
Restricted funds					
Dacorum	94,110	77,178	(89,387)	-	81,901
ADVC Bursary	3,844	4,000	(7,844)	-	-
Eric Young donation	4,347	-	(397)	-	3,950
	102,301	81,178	(97,628)	-	85,851
Total of funds	1,192,500	1,148,444	(1,260,033)	57,665	1,138,576

14. Summary of funds

Summary of funds - current year

	<i>Balance at 1 April 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2025 £</i>
General funds	1,052,725	1,023,303	(1,127,975)	(32,668)	915,385
Restricted funds	85,851	91,887	(106,328)	-	71,410
	1,138,576	1,115,190	(1,234,303)	(32,668)	986,795

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14. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£	£
General funds	1,090,199	1,067,266	(1,162,405)	57,665	1,052,725
Restricted funds	102,301	81,178	(97,628)	-	85,851
	<u>1,192,500</u>	<u>1,148,444</u>	<u>(1,260,033)</u>	<u>57,665</u>	<u>1,138,576</u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025
	£	£	£
Tangible fixed assets	23,977	-	23,977
Fixed asset investments	993,691	-	993,691
Current assets	11,481	71,410	82,891
Creditors due within one year	(113,764)	-	(113,764)
Total	<u>915,385</u>	<u>71,410</u>	<u>986,795</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024</i>	<i>Restricted funds 2024</i>	<i>Total funds 2024</i>
	£	£	£
Tangible fixed assets	30,509	-	30,509
Fixed asset investments	1,100,201	-	1,100,201
Current assets	42,249	85,851	128,100
Creditors due within one year	(120,234)	-	(120,234)
Total	<u>1,052,725</u>	<u>85,851</u>	<u>1,138,576</u>

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16. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net expenditure for the year (as per Statement of Financial Activities)	(151,781)	(53,924)
Adjustments for:		
Depreciation charges	15,963	11,084
Gains/(losses) on investments	32,668	(57,665)
Investment income	(36,323)	(35,909)
Decrease/(increase) in debtors	63,269	(34,227)
Increase/(decrease) in creditors	(6,470)	34,394
Net cash used in operating activities	(82,674)	(136,247)

17. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash at bank and in hand	31,231	13,171
Total cash and cash equivalents	31,231	13,171

18. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	13,171	18,060	31,231
	13,171	18,060	31,231

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19. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £21,477 (2024 - £21,533). Contributions totalling £4,447 (2024 - £4,625) were payable to the fund at the balance sheet date and are included in creditors.

20. Operating lease commitments

At 31 March 2025 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Not later than 1 year	250	250
Later than 1 year and not later than 5 years	500	750
	<u>750</u>	<u>1,000</u>

21. Related party transactions

The company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the company at 31 March 2025.