

The Family & Relationship Centre

England & Wales · Charity number 1057291

Details

Other names	RELATE HAVERING AND BARKING MARRIAGE GUIDANCE, RELATE NORTH EAST LONDON, RELATE
Status	Registered
Legal form	Charitable company
Company number	03209287
Registered	1996-08-02
Register	View on the Charity Commission register

Contact

Address	Unit 2 Stanton Gate 49 Mawney Road Romford RM7 7HL
Phone	01708447337
Email	enquiries@relatelnee.org.uk
Website	www.relatelnee.org.uk

Activities

Objects: (A) TO EDUCATE THE PUBLIC CONCERNING THE INSTITUTION OF MARRIAGE WITH PARTICULAR REFERENCE TO EMOTIONAL, PHYSICAL AND SEXUAL RELATIONSHIPS; AND WITH A VIEW TO DEVELOPING PERSONAL RESPONSIBILITIES AND ENRICHING FAMILY LIFE (B) TO PROMOTE RESEARCH INTO ALL ASPECTS OF MARRIED LIFE AND TO PUBLISH THE RESULTS (C) TO SAFEGUARD AND PROTECT THE GOOD HEALTH BOTH MENTAL AND PHYSICAL OF ADULTS AND CHILDREN AND TO PREVENT POVERTY, HARDSHIP AND DISTRESS CAUSED BY THE BREAK-UP OF THE MARRIAGE

Activities: Relationship counselling, Youth counselling, Family counselling, GP counselling, Homeless Counselling, Sex Therapy, Sex Addiction, Family Mediation, All Issues Mediation, all types of communication training including bespoke courses for organisations

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** LONDON BOROUGHS OF HAVERING, AND BARKING AND DAGENHAM
- Barking And Dagenham
- City Of London
- Enfield
- Essex
- Hackney
- Haringey
- Havering
- Newham
- Tower Hamlets
- Waltham Forest

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£764,875	£939,309	£427,133	56
2024-03-31	£767,955	£962,213	£601,906	62
2023-03-31	£845,605	£965,193	£794,709	62
2022-03-31	£925,185	£930,661	£921,986	62
2021-03-31	£983,171	£928,684	£914,538	77

Trustees

Name	Role	Appointed
Barbara SHUTTLEWORTH		2025-10-01
Ged Drugan		2025-10-01
Grant Lowe		2025-10-01

Accounts

The Family & Relationship Centre Limited
(formerly Relate North East London Limited)
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

Trustees

G Hawker, Chair (resigned 1 October 2025)
B Bezdel (resigned 1 October 2025)
M Grant (resigned 1 October 2025)
T Slyce (resigned 1 October 2025)
P Whiteside
M Gentry (resigned 1 October 2025)
M Wallace (resigned 1 October 2025)
C Hattersley (appointed 1 October 2025)
G Drugan (appointed 1 October 2025)
G Lowe (appointed 1 October 2025)
B Shuttleworth (appointed 1 October 2025)

Company registered number 03209287

Charity registered number 1057291

Registered office Unit 2
Stanton Gate
49 Mawney Road
Romford
England
RM7 7HL

Chief executive officer Caroline Hattersley

Independent examiners Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
IP6 0NL

Bankers NatWest Bank Plc
Hornchurch
RM12 4UL

Charities Aid Foundation
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of The Family & Relationship Centre Ltd (formerly Relate North East London Limited) for the year 1 April 2024 to 31 March 2025.

The Annual Report serves the purpose 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 1st January 2019).

Since the Company 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.

As described later in this report, the charity stopped operating after the year end. Most governance and activities described in the present tense in this report have now ceased.

Structure, Governance and Management

The charity is constituted as a company limited by guarantee, incorporated on 7 June 1996 and registered as a charity on 2nd August 1996 and is therefore governed by a Memorandum and Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment of the Management Committee

The Directors of the Company are also charity trustees for the purposes of Charity Law and under the company's Articles are known as Members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Managing Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. The Management committee has the power to appoint additional trustees as it considers fit. The committee meets regularly to review and give direction to the running of the Charity, in order to retain this mix, trustees are asked to provide a list of their skills (updated every year). Should any of these skills be lost due to retirement or similar we can ensure that individuals who have the appropriate skill set are approached to offer themselves for election onto the management committee.

Trustee Induction and Training

New trustees have a series of meetings with the senior officers of the charity and the Chair of Trustees which cover:

- Obligations of the management committee members
- The main documents which set out the management framework for the charity, including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives.

Trustees are also encouraged to access the online induction training which is available on the Relate intranet, and trustees are invited to attend ad hoc training events which occur throughout the year.

Trustees Indemnity Insurance

Insurance includes trustee indemnity insurance, which provides against third party claims arising from breach of professional duty by any reason of neglect, error or omission committed in good faith by any of the paid advisors or volunteers.

Risk Management

A risk register was established in 2008 and continues to be updated at least annually or more frequently if required. Where appropriate, systems have been established to mitigate the risks which the charity faces.

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

Significant external risks to funding highlighted in the original risk review led to the development of a strategic plan which allows for the diversification of funding and activities, internal control risks are minimized by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety, and we have engaged a specific Health and Safety Information provider, Peninsula, to help us with this. For a monthly fee they provide all health and safety information, guidelines and help with issues. To comply with requirements for continued British Association for Counselling and Psychotherapy accreditation and the College of Mediators and Family Mediation Council, procedures are periodically reviewed, and changes made where necessary.

Objects of the Charity, Principal Activities and Organisation of Our Work

The key objectives of the charity are:

- To educate the public concerning the nature of relationships with particular reference to emotional, physical and sexual relationships and with a view to developing personal responsibilities and enriching family life
- To promote research into all aspects of relationships and to publish the results
- To safeguard and protect the good health both mental and physical of adults and children and to prevent poverty, hardship and distress caused by the break-up of relationships.

To this end the charity provides counselling, education and training, and family mediation services. The charity was affiliated to Relate (Relate Ltd to November 2024 then Relate at Family Action from January 2025) until June 2025 which provided services and advice to charities following their national strategy in relation to counselling, training and mediation.

The counselling services is accredited by the British Association of Counselling and Psychotherapy. The family mediation service is affiliated to the College of Mediators, who are members of the Family Mediation Council

Financial Review

This was a year of considerable financial challenge for the charity. Reflecting the challenges faces by most charities and the external context. With the ongoing cost of living crisis and ever-increasing inflation. Added to that the insolvency of Relate Ltd in November 2024 presented a significant challenge to the charity.

With the challenges to related to the transition of the Relate brand from Relate Ltd to Family Action, there was a dramatic drop in client business which it has not been possible to recover from.

Following this, the loss of the Relate brand on June 1st 2025 meant that the charity (which became The Family & Relationship Centre) and joined the Relationship England and Wales Network, looked for alternative ways to secure our future. This resulted in a positive merger with the charity TLC:Talk Listen Change in October 2025 further discussed in note 24.

Going Concern

As disclosed in note 24, since the year end the Charity transferred all its operations, assets & liabilities into TLC: Talk, Learn, Change (Registered Charity: 512710) . Therefore these accounts are prepared on a basis other than going concern.

Numbers of clients for counselling this year:

Period: 1st April 2024 – 31st March 2025

We provided support to 1642 people
We delivered 5989 sessions.

Number of clients for mediation this year:

Period - 1st April 2024 – 31st March 2025

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

We provided support for 694 people for MIAMS:

Private:	479
Legal Aid:	215

We conducted 208 mediation cases:

Private Cases: 144

Child Only:	59 cases
Property & Finance:	44 cases
All Issues:	41 cases

Legal Aid Cases: 64

Child Only:	39 cases
Property & Finance:	10 cases
All Issues:	15 cases

Number of children involved in Mediation: 594

Number of children involved in Child Inclusive Mediation: 12

Future Developments

Following the merger with TLC: Talk, Listen Change, in October 2025 our focus is now on integration of the staff team.

Public Benefit

In keeping with changing legislative requirements, we have been reviewing our service in the light of the public benefit we offer as a charity. We feel that the work we offer provides families and couples with a haven in which to make some of the most important decisions in their lives, both for themselves and their children.

Taking the route offered through our Counselling and Mediation services, clients can work through their issues in a dignified manner without the stresses of outside interventions by family, friends or lawyers, however well meaning. Our Mediation service provides a practical way of divorcing or separating whilst encouraging parents to cooperate with each other, rather than in an adversarial manner often found when solicitors are used. We particularly stress the impact on the entire family if this is not handled in a way that puts the child in the centre. We offer cost effective, helpful ways of working together with an ex- partner to ensure the family, in whatever new grouping, stays together.

Parents who reach the conclusion that they are going to separate through the help of their counsellor are better prepared for the changes that will happen in their family. Those who decide to stay together are far more aware of the impact of good communications within the family, and usually become a stronger family unit, much less likely to have problems as their children move through the turbulent teenage years. Our support for children aged 5 – 11 means that fewer children are excluded from school, and children who attend our services are far less disruptive in school, thus enabling other children to progress. Also, much research shows that addressing potential mental health issues at a very young age avoids further interventions later, particularly around the teenage years. Moving on to our youth work for young people aged 11-19, we know that there are enormous public benefits from the work, mainly in developing social responsibility, lessening of antisocial behaviour, high achievement levels, lessening of risky sexual behaviour, and improved mental health levels, in particular around anxiety, bullying and eating disorders. We continue to offer reduced and low cost counselling and mediation to those that cannot afford to pay the going rate, though the numbers of people needing this low and reduced cost provision are increasing.

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

Transactions and financial position

The Statement of Activities show an income of £764,87 (2023/24 - £767,955) for the year. This year the charity reported a deficit of £174,773 (2023/24– deficit of £192,803). Direct expenditure was 35.6% (2023/24 – 37.9%) of the charity's total expenditure.

Reserves Policy

The charity established a policy of holding a minimum of three months costs, with an aim of increasing this to six months costs. As at 31st March 2025 the charity had free reserves, excluding designated funds, of £374,508 which represents 5 months running costs. Since the year end, all reserves have been transferred out of the charity.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Barbara Shuttleworth

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B Shuttleworth

Trustee and Treasurer

Date: 16 Dec 2025

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees (who are also the directors of the Company 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 . 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 Company 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 judgments 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

Barbara Shuttleworth

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B Shuttleworth

Trustee and Treasurer

Date: 16 Dec 2025

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of The Family & Relationship Centre Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants for England & Wales, which is one of the listed bodies.

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

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

I confirm that other than the matters disclosed below there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Emphasis of matter

I draw attention to note 2.3 and 24 of the financial statements which disclose the post year end transfer of operations, assets and liabilities to another charity and cessation of activities.

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: 

Dated: 17/12/2025

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
Ipswich

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(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	3	151	-	151	-
Charitable activities	4	638,919	52,625	691,544	761,621
Other trading activities	5	1,845	-	1,845	1,865
Investments	6	5,417	-	5,417	4,469
Other income	7	65,918	-	65,918	-
Total income		712,250	52,625	764,875	767,955
Expenditure on:					
Trading activities	8	870	-	870	-
Charitable activities	9	885,969	52,470	938,439	962,213
Total expenditure		886,839	52,470	939,309	962,213
Net (expenditure)/income before net (losses)/gains on investments		(174,589)	155	(174,434)	(194,258)
Net (losses)/gains on investments		(339)	-	(339)	1,455
Net movement in funds		(174,928)	155	(174,773)	(192,803)
Reconciliation of funds:					
Total funds brought forward		601,906	-	601,906	794,709
Net movement in funds		(174,928)	155	(174,773)	(192,803)
Total funds carried forward		426,978	155	427,133	601,906

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure relates to discontinued activities.

The notes on pages 12 to 27 form part of these financial statements.

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03209287

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	256,566	571,833
Investments	14	149,630	19,969
		406,196	591,802
Current assets			
Debtors	15	17,172	26,161
Cash at bank and in hand		25,425	49,634
		42,597	75,795
Creditors: amounts falling due within one year	16	(21,660)	(65,691)
Net current assets		20,937	10,104
Total net assets		427,133	601,906
Charity funds			
Restricted funds	17	155	-
Unrestricted funds	17	426,978	601,906
Total funds		427,133	601,906

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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 and signed on their behalf by:

Barbara Shuttleworth

B Shuttleworth
Trustee and Treasurer

Date: 16 Dec 2025

The notes on pages 12 to 27 form part of these financial statements.

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(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	(265,544)	(180,158)
Cash flows from investing activities		
Sale of tangible fixed assets	365,918	-
Purchase of fixed asset investments	(180,000)	-
Purchase of tangible fixed assets	-	(69,406)
Proceeds from sale of investments	50,000	177,000
Interest income	5,417	4,469
Net cash provided by investing activities	241,335	112,063
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(24,209)	(68,095)
Cash and cash equivalents at the beginning of the year	49,634	117,729
Cash and cash equivalents at the end of the year	25,425	49,634

The notes on pages 12 to 27 form part of these financial statements

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

1. General information

The Family & Relationship Centre Limited is a company limited by guarantee incorporated in England and Wales, registration number 03209287. The registered office is Unit 2, Stanton Gate, 49 Mawney Rd, Romford RM7 7HL. The Family & Relationship Centre Limited changed its name from North East London Limited on 11 June 2025.

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 Family & Relationship Centre Limited 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 comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 statements are presented in sterling which is the functional currency of the company and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2.3 Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements

As disclosed in note 24, the Charity transferred all its operations, assets & liabilities into TLC: Talk, Learn, Change (Registered Charity: 512710). Therefore these accounts are prepared on a basis other than going concern. No adjustments have been made to the accounting policies or accounts figures as a result of the transfer

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.4 Income

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

Voluntary income is received by way of grants, donations and gifts and is included in full when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant. Interest receivable is included when receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs of income from other activities comprise the costs associated with attracting voluntary income. Charitable expenditure comprises those 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.

Governance costs include those costs associated with organisational administration and compliance with constitutional and statutory requirements.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Taxation

No provision for taxation is included in the financial statements as the charitable company is entitled to exemption from tax afforded by Section 505 of the income and Corporation Taxes Act 1988.

2.8 Tangible fixed assets and depreciation

Expenditure on machinery, fixtures, fittings and equipment, and donated goods which exceeds £500 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

No depreciation is provided on freehold buildings based on anticipated value on resale. The properties are reviewed annually for impairment.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Short-term leasehold property	-	
Office equipment	-	25% of net book value
Computer equipment	-	25% of net book value

2.9 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.

2.10 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.

2.11 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 FAMILY & RELATIONSHIP CENTRE LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.12 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 Company 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.

2.13 Financial instruments

The Company 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.

2.14 Operating leases

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

2.15 Pensions

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

2.16 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 Company 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 Company 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.

3. Income from donations

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	151	151	-

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

4. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Counselling - RCO Payment	422,177	-	422,177
Counselling - Schools	14,920	-	14,920
Counselling - Courses	3,250	-	3,250
Counselling - Grocery Aid/BWC	25,702	-	25,702
Counselling - CCG Funding	-	23,484	23,484
Mediation - CCG	-	9,641	9,641
Mediation - Client Fees	141,930	-	141,930
Mediation - LSC mediation contract	30,940	-	30,940
FIF Xtra grant funding	-	-	-
Winter pressures funding	-	-	-
Lottery Grant	-	19,500	19,500
	<u>638,919</u>	<u>52,625</u>	<u>691,544</u>
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Counselling - RCO Payment	469,486	-	469,486
Counselling - Schools	17,370	-	17,370
Counselling - Courses	1,300	-	1,300
Counselling - Grocery Aid/BWC	36,395	-	36,395
Counselling - CCG Funding	-	22,800	22,800
Mediation - CCG	-	9,360	9,360
Mediation - Client Fees	140,471	-	140,471
Mediation - LSC mediation contract	37,735	-	37,735
FIF Xtra grant funding	-	3,224	3,224
Winter pressures funding	23,480	-	23,480
	<u>726,237</u>	<u>35,384</u>	<u>761,621</u>

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Rental income	1,845	1,845	1,865

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from listed investments	4,349	4,349	3,685
Interest received	1,068	1,068	784
	5,417	5,417	4,469

7. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Profit on sale of fixed assets	65,918	65,918	-

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

8. Trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Charity shop expenditure	870	870	-

The retail operation ceased during 2019. Expenditure in 2025 was for the service charges and utilities of the retail property which could not be used for the other operations and rent refunded.

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Counselling	251,580	466,564	718,144
Mediation	83,250	137,045	220,295
	<u>334,830</u>	<u>603,609</u>	<u>938,439</u>

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Counselling	273,162	480,983	754,145
Mediation	91,798	116,270	208,068
	<u>364,960</u>	<u>597,253</u>	<u>962,213</u>

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Counselling 2025 £	Mediation 2025 £	Total funds 2025 £
Practitioner Salaries	219,012	80,849	299,861
Affiliation Fees	26,512	755	27,267
Marketing and Advertising	6,056	1,646	7,702
	<u>251,580</u>	<u>83,250</u>	<u>334,830</u>
	<i>Counselling 2024 £</i>	<i>Mediation 2024 £</i>	<i>Total funds 2024 £</i>
Practitioner Salaries	245,135	91,402	336,537
Recruitment & Training	203	-	203
Affiliation Fees	27,621	364	27,985
Marketing and Advertising	203	32	235
	<u>273,162</u>	<u>91,798</u>	<u>364,960</u>

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Counselling 2025 £	Mediation 2025 £	Total funds 2025 £
Premises	97,567	29,180	126,747
Support Staff Salaries	272,434	44,111	316,545
External Staff Costs	3,294	35,189	38,483
IT, Communications and Office Costs	42,589	16,063	58,652
Legal & Professional	14,883	5,749	20,632
Bank & RCO Charges	7,943	2,917	10,860
Other Staff Costs	5,648	1,024	6,672
Irrecoverable VAT	19,534	1,818	21,352
Governance costs	2,672	994	3,666
	466,564	137,045	603,609

	<i>Counselling 2024 £</i>	<i>Mediation 2024 £</i>	<i>Total funds 2024 £</i>
Premises	83,994	31,657	115,651
Support Staff Salaries	281,026	31,079	312,105
External Staff Costs	6,483	30,873	37,356
IT, Communications and Office Costs	52,255	12,739	64,994
Legal & Professional	11,095	3,782	14,877
Bank & RCO Charges	11,930	3,634	15,564
Other Staff Costs	9,540	1,027	10,567
Irrecoverable VAT	20,094	-	20,094
Governance costs	4,566	1,479	6,045
	480,983	116,270	597,253

10. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,700 (2024 - £3,525).

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

11. Staff costs

	2025	<i>2024</i>
	£	£
Wages and salaries	566,930	<i>605,297</i>
Social security costs	36,009	<i>29,178</i>
Pension costs	12,921	<i>13,293</i>
	615,860	<i>647,768</i>

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

	2025	<i>2024</i>
	No.	No.
Employees	56	<i>62</i>

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

	2025	<i>2024</i>
	No.	No.
In the band £60,001 - £70,000	-	<i>1</i>
In the band £70,001 - £80,000	1	<i>-</i>

The key management personnel of the charity comprise the trustees, the chief executive officer, service manager, mediation manager and Finance officer.

The total amount of employee remuneration received by key management personnel for their services to the charity was £188,828 (2024: 193,625)

12. 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 were been reimbursed (2024 - £NIL).

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

13. Tangible fixed assets

	Freehold property £	Short-term leasehold property £	Office equipment £	Computer equipment £	Total £
Cost or valuation					
At 1 April 2024	500,000	67,471	50,309	77,019	694,799
Disposals	(300,000)	-	-	-	(300,000)
At 31 March 2025	<u>200,000</u>	<u>67,471</u>	<u>50,309</u>	<u>77,019</u>	<u>394,799</u>
Depreciation					
At 1 April 2024	-	11,245	48,858	62,863	122,966
Charge for the year	-	11,245	484	3,538	15,267
At 31 March 2025	<u>-</u>	<u>22,490</u>	<u>49,342</u>	<u>66,401</u>	<u>138,233</u>
Net book value					
At 31 March 2025	<u>200,000</u>	<u>44,981</u>	<u>967</u>	<u>10,618</u>	<u>256,566</u>
At 31 March 2024	<u>500,000</u>	<u>56,226</u>	<u>1,451</u>	<u>14,156</u>	<u>571,833</u>

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

14. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024	19,969
Additions	180,000
Disposals	(50,000)
Revaluations	(339)
	<u>149,630</u>
At 31 March 2025	<u><u>149,630</u></u>
Net book value	
At 31 March 2025	149,630
At 31 March 2024	<u><u>19,969</u></u>

15. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	8,413	25,676
Prepayments and accrued income	8,759	485
	<u>17,172</u>	<u>26,161</u>

16. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,752	42,756
Other taxation and social security	10,151	9,172
Other creditors	1,307	1,125
Accruals and deferred income	7,450	12,638
	<u>21,660</u>	<u>65,691</u>

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

17. 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	601,906	712,250	(886,839)	(339)	426,978
Restricted funds					
Lottery grant	-	19,500	(19,500)	-	-
CCG funding	-	33,125	(32,970)	-	155
	-	52,625	(52,470)	-	155
Total of funds	601,906	764,875	(939,309)	(339)	427,133

Restricted Funds

FIF Xtra grant fund - FIF Extra was additional support by Essex County Council (ECC) to help children, young people and their families affected by the COVID-19 pandemic.

CCG funding - The restricted income from the CCG for the period April 2024 to March 2025 has been utilized to provide essential counselling and mediation services. The counselling services cover both CYP and family cases, while the mediation project supports parent-child and young people referrals. These funds are used in accordance with the terms of the CCG contract, ensuring transparency and adherence to the funding objectives

Lottery grant - The restricted income from the lottery grant has been utilised for autism training for counselling staff and then free counselling services for families, young people and individuals.

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

17. 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	794,127	732,571	(926,247)	1,455	601,906
Restricted funds					
FIF Xtra grant	582	3,224	(3,806)	-	-
CCG funding	-	32,160	(32,160)	-	-
	582	35,384	(35,966)	-	-
Total of funds	794,709	767,955	(962,213)	1,455	601,906

18. 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	256,566	-	256,566
Fixed asset investments	149,630	-	149,630
Current assets	42,442	155	42,597
Creditors due within one year	(21,660)	-	(21,660)
Total	426,978	155	427,133

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	571,833	571,833
Fixed asset investments	19,969	19,969
Current assets	75,795	75,795
Creditors due within one year	(65,691)	(65,691)
Total	<u>601,906</u>	<u>601,906</u>

19. 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)	<u>(174,773)</u>	<u>(192,803)</u>
Adjustments for:		
Depreciation charges	15,267	16,447
Gains/Losses on investments	339	(1,455)
Dividends, interests and rents from investments	(5,417)	(4,469)
Profit from sale of fixed assets	(65,918)	-
Decrease in debtors	8,989	2,372
(Decrease)/increase in creditors	(44,031)	(250)
Net cash used in operating activities	<u>(265,544)</u>	<u>(180,158)</u>

20. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	<u>25,425</u>	<u>49,634</u>
Total cash and cash equivalents	<u>25,425</u>	<u>49,634</u>

THE FAMILY & RELATIONSHIP CENTRE LIMITED
(A Company Limited by Guarantee)

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

21. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	49,634	(24,209)	25,425
	<u>49,634</u>	<u>(24,209)</u>	<u>25,425</u>

22. Operating lease commitments

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

	2025 £	2024 £
Not later than 1 year	58,694	70,345
Later than 1 year and not later than 5 years	57,888	117,624
	<u>116,582</u>	<u>187,969</u>

23. Related party transactions

The Company has not entered into any related party transaction during the year (2024 - nil), nor are there any outstanding balances owing between related parties and the Company at 31 March 2025, (2024 - nil).

24. Post balance sheet events

As at 1 October 2025 all assets, liabilities and operations of the Charity were transferred to TLC: Talk, Listen, Change (Charity number: 512710) for nil consideration and operations within The Family & Relationship Centre Ltd ceased.

Accounts

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees	G Hawker, Chair B Bezdel M Grant T Slyce P Whiteside M Gentry M Wallace
Company registered number	03209287
Charity registered number	1057291
Registered office	Unit 2 Stanton Gate 49 Mawney Road Romford England RM7 7HL
Chief executive officer	Caroline Hattersley
Independent examiners	Larking Gowen LLP Chartered Accountants 1 Claydon Business Park Great Blakenham Ipswich IP6 0NL
Bankers	NatWest Bank Plc Hornchurch RM12 4UL Charities Aid Foundation 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of Relate North East London Limited for the year 1 April 2023 to 31 March 2024. The Annual Report serves the purpose 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 1st January 2019).

Since the Company 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.

Structure, Governance and Management

The charity is constituted as a company limited by guarantee, incorporated on 7 June 1996 and registered as a charity on 2nd August 1996 and is therefore governed by a Memorandum and Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment of the Management Committee

The Directors of the Company are also charity trustees for the purposes of Charity Law and under the company's Articles are known as Members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Managing Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. The Management committee has the power to appoint additional trustees as it considers fit. The committee meets regularly to review and give direction to the running of the Charity, in order to retain this mix, trustees are asked to provide a list of their skills (updated every year). Should any of these skills be lost due to retirement or similar we can ensure that individuals who have the appropriate skill set are approached to offer themselves for election onto the management committee.

Trustee Induction and Training

New trustees have a series of meetings with the senior officers of the charity and the Chair of Trustees which cover:

- Obligations of the management committee members
- The main documents which set out the management framework for the charity, including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives.

Trustees are also encouraged to access the online induction training which is available on the Relate intranet, and trustees are invited to attend ad hoc training events which occur throughout the year.

Trustees Indemnity Insurance

Insurance includes trustee indemnity insurance, which provides against third party claims arising from breach of professional duty by any reason of neglect, error or omission committed in good faith by any of the paid advisors or volunteers.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Risk Management

A risk register was established in 2008 and continues to be updated at least annually or more frequently if required. Where appropriate, systems have been established to mitigate the risks which the charity faces. Significant external risks to funding highlighted in the original risk review led to the development of a strategic plan which allows for the diversification of funding and activities, internal control risks are minimized by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety, and we have engaged a specific Health and Safety Information provider, Peninsula, to help us with this. For a monthly fee they provide all health and safety information, guidelines and help with issues. To comply with requirements for continued British Association for Counselling and Psychotherapy accreditation and the College of Mediators and Family Mediation Council, procedures are periodically reviewed, and changes made where necessary.

Objects of the Charity, Principal Activities and Organisation of Our Work

The key objectives of the charity are:

- To educate the public concerning the nature of relationships with particular reference to emotional, physical and sexual relationships and with a view to developing personal responsibilities and enriching family life
- To promote research into all aspects of relationships and to publish the results
- To safeguard and protect the good health both mental and physical of adults and children and to prevent poverty, hardship and distress caused by the break-up of relationships.

To this end the charity provides counselling, education and training, and family mediation services. The charity is affiliated to Relate National which provides services and advice to charities following their national strategy in relation to counselling, training and mediation. The counselling services is accredited by the British Association of Counselling and Psychotherapy. The family mediation service is affiliated to the College of Mediators, who are members of the Family Mediation Council.

Financial Review

This was a year of considerable financial challenge for the charity, reflecting the challenges faces by most charities and the external context. With the ongoing cost of living crisis and ever-increasing inflation, the trustees took the decision to make some significant changes including moving the Head Office from the increasingly unsuitable Bridge Close premises to a new more appropriate and accessible office at Stanton Gate. Work was completed to review the charity's property portfolio and the associated costs, and the decision was taken in line with Charity Law requirements to sell the Southend property that was in need of significant remedial work to be brought up to standard along with the fact of the increasing costs, primarily fuel costs, of running the premises.

Further work was done to balance our online and face to face provision to meet the needs of increasing numbers of clients for face-to-face provision. The mix now stands at around 85% face to face and 15% online though the exact ratio varies across time and services.

We had hoped to complete the sale of the Southend Property within this financial year. The actual completion date was 10th April 2024 so whilst the end of the year shows a poor cash position, this was a temporary situation rectified within a week of the year end and setting us up well for the coming years. We will also be taking some action to address the ongoing issue of income for both of our key service areas continuing to be down on recent years and our expenditure will be positively affected by not having the ongoing costs associated with the Southend property. Mindful of our duties of stewardship, we will be investing a small amount of the sale income in some much-needed maintenance for our remaining properties in the coming year.

We are working to secure additional funding that will enable us to support more people to access counselling services regardless of their ability to afford the service. We continue to offer the Legal Aid contract for

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

mediation services, though the rate we receive for this has remained the same since 2004 and does not cover the real costs of delivery, the contract is up for renewal in 2024 and we will have to look at whether we will be financially able to subsidise this work into the next period. We are working with a consortium of other charities to lobby the government for an increase to the rate, though this will take time to achieve.

Numbers of clients for counselling this year:

Period: 1st April 2023 – 31st March 2024

We provided support to 1965 people
We delivered 6719 sessions, comprising:

Assessments:	688 appts
Family Counselling:	61 cases 285 appts
PST:	89 cases 627 appts
Young People:	81 cases 403 appts
Children:	6 cases 56 appts
Relationship Counselling:	665 cases 4613 appts
Sex Addiction:	3 cases 37 appts
Total cases: 905	
Total appts: 6719	

Number of clients for mediation this year:

Period - 1st April 2023 – 31st March 2024

We provided support for 694 people for MIAMS:

Private:	479
Legal Aid:	215

We conducted 208 mediation cases:

Private Cases: 144

Child Only:	59 cases
Property & Finance:	44 cases
All Issues:	41 cases

Legal Aid Cases: 64

Child Only:	39 cases
Property & Finance:	10 cases
All Issues:	15 cases

Number of children involved in Mediation: 594

Number of children involved in Child Inclusive Mediation: 12

Future Developments

Our main objective for 2024-2025 is to address our ongoing income shortfall and to diversify the way the organisation is funded, through fundraising and developing new offers. We will be overhauling our web and digital presence during the year and exploring digital advertising of our services in partnership with other Relate Federation Centres.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Public Benefit

In keeping with changing legislative requirements, we have been reviewing our service in the light of the public benefit we offer as a charity. We feel that the work we offer provides families and couples with a haven in which to make some of the most important decisions in their lives, both for themselves and their children.

Taking the route offered through Relate Counselling and Mediation, clients can work through their issues in a dignified manner without the stresses of outside interventions by family, friends or lawyers, however well meaning. Our Mediation service provides a practical way of divorcing or separating whilst encouraging parents to cooperate with each other, rather than in an adversarial manner often found when solicitors are used. We particularly stress the impact on the entire family if this is not handled in a way that puts the child in the centre. We offer cost effective, helpful ways of working together with an ex- partner to ensure the family, in whatever new grouping, stays together.

Parents who reach the conclusion that they are going to separate through the help of their Relate counsellor are better prepared for the changes that will happen in their family. Those who decide to stay together are far more aware of the impact of good communications within the family, and usually become a stronger family unit, much less likely to have problems as their children move through the turbulent teenage years. Our support for children aged 5 – 11 means that fewer children are excluded from school, and children who attend our services are far less disruptive in school, thus enabling other children to progress. Also, much research shows that addressing potential mental health issues at a very young age avoids further interventions later, particularly around the teenage years. Moving on to our youth work for young people aged 11-19, we know that there are enormous public benefits from the work, mainly in developing social responsibility, lessening of antisocial behaviour, high achievement levels, lessening of risky sexual behaviour, and improved mental health levels, in particular around anxiety, bullying and eating disorders. We continue to offer reduced and low cost counselling and mediation to those that cannot afford to pay the going rate, though the numbers of people needing this low and reduced cost provision are increasing.

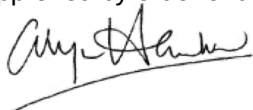
Transactions and financial position

The Statement of Activities show an income of £767,915 for the year (2023 - £845,605). This year the charity reported a deficit of £192,803 (2022/23 – deficit of £127,277). Direct expenditure was 37.9% (2022/23 – 46.5%) of the charity's total expenditure.

Reserves Policy

The Management Committee has examined the charity's requirement for reserves in the light of the main risks in the organisation. The charity has established a policy of holding a minimum of three months costs, with an aim of increasing this to six months costs when this becomes possible. As at 31st March 2024 the charity had free reserves, excluding designated funds, of £30,073 (2023 - £275,253) which represents 1.5 weeks of running costs. It is worth noting that following the slightly delayed property sale, from the 11th April 2024 this had increased to £395,991 which represents 5 months running costs.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
G Hawker

Chair and Trustee

Date: 4th December 2024

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees (who are also the directors of the Company 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 Company 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 judgments 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:



.....
G Hawker

Chair and Trustee

Date: 4th December 2024

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of Relate North East London Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants for England & Wales, which is one of the listed bodies.

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

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

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

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:



Dated: 6 December 2024

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
Ipswich

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Charitable activities	3	726,237	35,384	761,621	837,905
Other trading activities	4	1,865	-	1,865	1,665
Investments	5	4,469	-	4,469	6,035
Total income		732,571	35,384	767,955	845,605
Expenditure on:					
Trading activities	6	-	-	-	(202)
Charitable activities	7	926,247	35,966	962,213	965,395
Total expenditure		926,247	35,966	962,213	965,193
Net expenditure before net gains/(losses) on investments		(193,676)	(582)	(194,258)	(119,588)
Net gains/(losses) on investments		1,455	-	1,455	(7,689)
Net movement in funds		(192,221)	(582)	(192,803)	(127,277)
Reconciliation of funds:					
Total funds brought forward		794,127	582	794,709	921,986
Net movement in funds		(192,221)	(582)	(192,803)	(127,277)
Total funds carried forward		601,906	-	601,906	794,709

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

The notes on pages 12 to 26 form part of these financial statements.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03209287

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	571,833	518,874
Investments	12	19,969	195,514
		<u>591,802</u>	<u>714,388</u>
Current assets			
Debtors	13	26,161	28,533
Cash at bank and in hand		49,634	117,729
		<u>75,795</u>	<u>146,262</u>
Creditors: amounts falling due within one year	14	(65,691)	(65,941)
Net current assets		<u>10,104</u>	<u>80,321</u>
Total net assets		<u><u>601,906</u></u>	<u><u>794,709</u></u>
Charity funds			
Restricted funds	15	-	582
Unrestricted funds	15	601,906	794,127
Total funds		<u><u>601,906</u></u>	<u><u>794,709</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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 and signed on their behalf by:



G Hawker
(Chair of Trustees)

Date: 4th December 2024

The notes on pages 12 to 26 form part of these financial statements.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	17	(180,158)	(121,210)
Cash flows from investing activities			
Purchase of tangible fixed assets		(69,406)	(3,581)
Proceeds from sale of investments		177,000	-
Interest income		4,469	6,035
Net cash provided by investing activities		112,063	2,454
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year	19	(68,095)	(118,756)
Cash and cash equivalents at the beginning of the year	19	117,729	236,485
Cash and cash equivalents at the end of the year	18	49,634	117,729

The notes on pages 12 to 26 form part of these financial statements

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Relate North East London Limited is a company limited by guarantee incorporated in England and Wales, registration number 03209287. The registered office is Unit 2, Stanton Gate, 49 Mawney Rd, Romford RM7 7HL.

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.

Relate North East London Limited 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 comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 statements are presented in sterling which is the functional currency of the company and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2.3 Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The Trustees have reviewed balanced budgets for 2024/25 and they note the property sale proceeds of £378,000 received in April 2024 (note 11), and significant changes to operations as described in the trustees' report. Therefore, despite considerable inherent uncertainties in assessing future financial performance, they conclude that there is no material doubt in the charity's ability to continue in operation for a period of no less than 12 months from the date of authorisation for issue of the financial statements. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.4 Income

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

Voluntary income is received by way of grants, donations and gifts and is included in full when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant. Interest receivable is included when receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs of income from other activities comprise the costs associated with attracting voluntary income. Charitable expenditure comprises those 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.

Governance costs include those costs associated with organisational administration and compliance with constitutional and statutory requirements.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Taxation

No provision for taxation is included in the financial statements as the charitable company is entitled to exemption from tax afforded by Section 505 of the income and Corporation Taxes Act 1988.

2.8 Tangible fixed assets and depreciation

Expenditure on machinery, fixtures, fittings and equipment, and donated goods which exceeds £500 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

No depreciation is provided on freehold buildings based on anticipated value on resale. The properties are reviewed annually for impairment.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Short-term leasehold property	-	
Office equipment	-	25% of net book value
Computer equipment	-	25% of net book value

2.9 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.

2.10 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.

2.11 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.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.12 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 Company 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.

2.13 Financial instruments

The Company 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.

2.14 Operating leases

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

2.15 Pensions

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

2.16 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 Company 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 Company 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.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Counselling - RCO Payment	469,486	-	469,486
Counselling - Schools	17,370	-	17,370
Counselling - Courses	1,300	-	1,300
Counselling - DWP	-	-	-
Counselling - Grocery Aid/BWC	36,395	-	36,395
Counselling - CCG Funding	-	22,800	22,800
Mediation - CCG	-	9,360	9,360
Mediation - Client Fees	140,471	-	140,471
Mediation - LSC mediation contract	37,735	-	37,735
FIF Xtra grant funding	-	3,224	3,224
Winter pressures funding	23,480	-	23,480
	<u>726,237</u>	<u>35,384</u>	<u>761,621</u>
	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Counselling - RCO Payment	522,430	-	522,430
Counselling - Schools	36,315	-	36,315
Counselling - Courses	(40)	-	(40)
Counselling - DWP	33,631	-	33,631
Counselling - Grocery Aid/BWC	46,148	-	46,148
Counselling - CCG Funding	24,500	-	24,500
Mediation - CCG	6,000	-	6,000
Mediation - Client Fees	122,597	-	122,597
Mediation - LSC mediation contract	37,476	-	37,476
FIF Xtra grant funding	-	8,848	8,848
	<u>829,057</u>	<u>8,848</u>	<u>837,905</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Rental income	1,865	1,865	1,665

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from listed investments	3,685	3,685	5,685
Interest received	784	784	350
	4,469	4,469	6,035

6. Trading expenses

	Total funds 2024 £	<i>Total funds 2023 £</i>
Charity shop expenditure	-	(202)

The retail operation ceased during 2019. Expenditure in 2023 was for the service charges and utilities of the retail property which could not be used for the other operations and rent refunded.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Counselling	273,162	480,983	754,145
Mediation	91,798	116,270	208,068
	<u>364,960</u>	<u>597,253</u>	<u>962,213</u>

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Counselling	329,159	445,758	774,917
Mediation	117,675	72,803	190,478
	<u>446,834</u>	<u>518,561</u>	<u>965,395</u>

Analysis of direct costs

	Counselling 2024 £	Mediation 2024 £	Total funds 2024 £
Practitioner Salaries	245,135	91,402	336,537
Recruitment & Training	203	-	203
Affiliation Fees	27,621	364	27,985
Marketing and Advertising	203	32	235
	<u>273,162</u>	<u>91,798</u>	<u>364,960</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Counselling 2023 £</i>	<i>Mediation 2023 £</i>	<i>Total funds 2023 £</i>
Practitioner Salaries	296,944	116,546	413,490
Recruitment & Training	5,520	480	6,000
Affiliation Fees	25,739	637	26,376
Marketing and Advertising	956	12	968
	<u>329,159</u>	<u>117,675</u>	<u>446,834</u>

Analysis of support costs

	Counselling 2024 £	Mediation 2024 £	Total funds 2024 £
Premises	83,994	31,657	115,651
Support Staff Salaries	281,026	31,079	312,105
External Staff Costs	6,483	30,873	37,356
IT, Communications and Office Costs	52,255	12,739	64,994
Legal & Professional	11,095	3,782	14,877
Bank & RCO Charges	11,930	3,634	15,564
Other Staff Costs	9,540	1,027	10,567
Irrecoverable VAT	20,094	-	20,094
Governance costs	4,566	1,479	6,045
	<u>480,983</u>	<u>116,270</u>	<u>597,253</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Counselling 2023 £</i>	<i>Mediation 2023 £</i>	<i>Total funds 2023 £</i>
Premises	46,616	10,732	57,348
Support Staff Salaries	299,383	14,905	314,288
External Staff Costs	10,701	29,768	40,469
IT, Communications and Office Costs	41,547	9,579	51,126
Legal & Professional	13,176	3,965	17,141
Bank & RCO Charges	10,732	2,536	13,268
Other Staff Costs	4,664	1,318	5,982
Irrecoverable VAT	14,189	-	14,189
Governance costs	4,750	-	4,750
	<u>445,758</u>	<u>72,803</u>	<u>518,561</u>

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,525 (2023 - £3,300).

9. Staff costs

	2024 £	2023 £
Wages and salaries	605,297	677,691
Social security costs	29,178	34,453
Pension costs	13,293	14,153
	<u>647,768</u>	<u>726,297</u>

Included within wages and salaries are statutory redundancy payments totaling £Nil (2023 - £6,654).

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

	2024 No.	2023 No.
Employees	<u>62</u>	<u>62</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Staff costs (continued)

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

	2024 No.	<i>2023 No.</i>
In the band £60,001 - £70,000	1	-

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been reimbursed (2023 - £NIL).

11. Tangible fixed assets

	Freehold property £	Short-term leasehold property £	Office equipment £	Computer equipment £	Total £
Cost or valuation					
At 1 April 2023	500,000	-	48,374	77,019	625,393
Additions	-	67,471	1,935	-	69,406
At 31 March 2024	500,000	67,471	50,309	77,019	694,799
Depreciation					
At 1 April 2023	-	-	48,374	58,145	106,519
Charge for the year	-	11,245	484	4,718	16,447
At 31 March 2024	-	11,245	48,858	62,863	122,966
Net book value					
At 31 March 2024	500,000	56,226	1,451	14,156	571,833
At 31 March 2023	<i>500,000</i>	-	-	<i>18,874</i>	<i>518,874</i>

A property with book value of £300,000 was sold post year end, completing on 11 April 2024, for £378,000.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	195,514
Disposals	(177,000)
Revaluations	1,455
At 31 March 2024	<u>19,969</u>
Net book value	
At 31 March 2024	<u>19,969</u>
At 31 March 2023	<u>195,514</u>

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	25,676	28,280
Prepayments and accrued income	485	253
	<u>26,161</u>	<u>28,533</u>

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	42,756	8,172
Other taxation and social security	9,172	16,408
Other creditors	1,125	4,349
Accruals and deferred income	12,638	37,012
	<u>65,691</u>	<u>65,941</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds					
General Funds	794,127	732,571	(926,247)	1,455	601,906
Restricted funds					
FIF Xtra grant	582	3,224	(3,806)	-	-
CCG funding	-	32,160	(32,160)	-	-
	582	35,384	(35,966)	-	-
Total of funds	794,709	767,955	(962,213)	1,455	601,906

Restricted Funds

FIF Xtra grant fund - FIF Extra is additional support by Essex County Council (ECC) to help children, young people and their families affected by the COVID-19 pandemic.

Relate London North East & Essex offers this counselling services by referral from health professionals or by families calling RLNE & E themselves.

Family Innovation Fund-Xtra (FiF-Xtra) grant enables us to offer early support across a number of key areas including children's mental health, healthy relationships and coping with change. They are available to children and young people aged between 0 and 19-years, and up to 25-years for young people with Special Educational Needs and/or Disabilities (SEND).

The support we offer can be delivered one-on-one, through group work, as a family group, or as a couple, around understanding Coronavirus; managing and coping with change; separation and loss; managing and coping with anxiety; healthy family relationships and staying active and curious.

The services as stipulated in the grant agreement are aimed at helping young people and families who are not already receiving specialist or statutory support.

CCG funding - The restricted income from the CCG for the period April 2023 to March 2024 has been utilised to provide essential counselling and mediation services. The counselling services cover both CYP and family cases, while the mediation project supports parent-child and young people referrals. These funds are used in accordance with the terms of the CCG contract, ensuring transparency and adherence to the funding objectives.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds						
Designated funds						
Salary fund	30,074	-	-	(30,074)	-	-
General funds						
General Funds	881,733	836,757	(946,748)	30,074	(7,689)	794,127
Total Unrestricted funds	911,807	836,757	(946,748)	-	(7,689)	794,127
Restricted funds						
FIF Xtra grant	10,179	8,848	(18,445)	-	-	582
Total of funds	921,986	845,605	(965,193)	-	(7,689)	794,709

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	571,833	571,833
Fixed asset investments	19,969	19,969
Current assets	75,795	75,795
Creditors due within one year	(65,691)	(65,691)
Total	601,906	601,906

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	518,874	-	518,874
Fixed asset investments	195,514	-	195,514
Current assets	145,680	582	146,262
Creditors due within one year	(65,941)	-	(65,941)
Total	<u>794,127</u>	<u>582</u>	<u>794,709</u>

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

	2024 £	2023 £
Net expenditure for the period (as per Statement of Financial Activities)	(192,803)	(127,277)
Adjustments for:		
Depreciation charges	16,447	6,143
Gains/Losses on investments	(1,455)	7,689
Dividends, interests and rents from investments	(4,469)	(6,035)
Decrease/(increase) in debtors	2,372	(6,078)
(Decrease)/increase in creditors	(250)	1,682
Net cash used in operating activities	<u>(180,158)</u>	<u>(123,876)</u>

18. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	49,634	117,729
Total cash and cash equivalents	<u>49,634</u>	<u>117,729</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

19. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	117,729	(68,095)	49,634
	<u>117,729</u>	<u>(68,095)</u>	<u>49,634</u>

20. Operating lease commitments

At 31 March 2024 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	70,345	16,763
Later than 1 year and not later than 5 years	117,624	21,571
	<u>187,969</u>	<u>38,334</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 2024.

Accounts

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees G Hawker, Chair (appointed 27 July 2022)
 B Bezdel
 M Grant
 T Slyce
 P Whiteside
 M Gentry
 M Wallace

**Company registered
number** 03209287

**Charity registered
number** 1057291

Registered office 12a Bridge Close
 Romford
 RM7 0AU

Chief executive officer Caroline Hattersley (appointed July 2022)
 Pamela Forsyth (retired July 2022)

Independent examiners Larking Gowen LLP
 Chartered Accountants
 1 Claydon Business Park
 Great Blakenham
 Ipswich
 IP6 0NL

Bankers NatWest Bank Plc
 Hornchurch
 RM12 4UL

 Charities Aid Foundation
 25 Kings Hill Avenue
 Kings Hill
 West Malling
 Kent
 ME19 4JQ

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of Relate North East London Limited for the year 1 April 2022 to 31 March 2023. The Annual Report serves the purpose 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 1st January 2019).

Since the Company 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.

Structure, Governance and Management

The charity is constituted as a company limited by guarantee, incorporated on 7 June 1996 and registered as a charity on 2nd August 1996 and is therefore governed by a Memorandum and Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of the Management Committee

The Directors of the Company are also charity trustees for the purposes of Charity Law and under the company's Articles are known as Members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Managing Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. The Management committee has the power to appoint additional trustees as it considers fit. The committee meets regularly to review and give direction to the running of the Charity, in order to retain this mix, trustees are asked to provide a list of their skills (updated every year). Should any of these skills be lost due to retirement or similar we can ensure that individuals who have the appropriate skill set are approached to offer themselves for election onto the management committee.

Trustee Induction and Training

New trustees have a series of meetings with the senior officers of the charity and the Chair of Trustees which cover:

- Obligations of the management committee members
- The main documents which set out the management framework for the charity, including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives

Trustees are also encouraged to access the online induction training which is available on the Relate intranet, and trustees are invited to attend ad hoc training events which occur throughout the year.

Trustees Indemnity Insurance

Insurance includes trustee indemnity insurance, which provides against third party claims arising from breach of professional duty by any reason of neglect, error or omission committed in good faith by any of the paid advisors or volunteers.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Risk Management

A risk register was established in 2008 and continues to be updated quarterly. Where appropriate, systems have been established to mitigate the risks which the charity faces. Significant external risks to funding highlighted in the original risk review led to the development of a strategic plan which allows for the diversification of funding and activities, internal control risks are minimized by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety, and we have engaged a specific Health and Safety Information provider, Peninsula, to help us with this. For a monthly fee they provide all health and safety information, guidelines and help with issues. To comply with requirements for continued BACP accreditation and the Mediation Quality Mark procedures are periodically reviewed and changes made where necessary.

Objects of the charity, principal activities and organisation of our work

The key objectives of the charity are:

- To educate the public concerning the nature of relationships with particular reference to emotional, physical and sexual relationships and with a view to developing personal responsibilities and enriching family life
- To promote research into all aspects of relationships and to publish the results
- To safeguard and protect the good health both mental and physical of adults and children and to prevent poverty, hardship and distress caused by the break-up of relationships

To this end the charity provides counselling, education and training, and family mediation services. The charity is affiliated to Relate National which provides services and advice to charities following their national strategy in relation to counselling, training and mediation. The family mediation service is affiliated to the College of Mediators, who are members of the Family Mediation Council.

Financial Review

The period covering this year represented a time of change for the organisation as our CEO of over 20 years retired and a new CEO was appointed. Alongside this our Chair stepped down in July and a new chair was appointed from within the trustee body.

We have managed to stabilise our mix of both online and face to face provision to a mix of around 50% face to face and 50% online though the exact ratio varies, we are led by client need in regard to how we offer counselling and mediation services.

We finished the year with a deficit, but this was not entirely unexpected and we were aware that this was likely in the second half of the year. A number of factors contributed, for example, the DWP funding ended in the summer and no replacement was forthcoming, alongside the very difficult external climate with regard to rising costs and more people unable to afford to commit to counselling services. We are working to secure additional funding that will enable us to support more people to access counselling services regardless of their ability to afford the service. We continue to offer the legal aid contract for Mediation services, though the rate we receive for this has remained the same since 2004 and is barely covering the real costs at the moment, but we are aware of more and more mediation services ending their legal aid contracts so we feel strongly that we want to retain this aspect of our work. We are working with a consortium of other charities to lobby the government for an increase to the rate, though this will take time to achieve.

During the Pandemic we received funding from Essex County Council which allowed us to see up to 15 clients a week, who were having relationship difficulties within their family group however the rate we received was not covering the costs of the service, and we will not be seeking to renew this funding in 23/24 as we will be focusing on the principle of full cost recovery in our future fundraising.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Numbers of clients for counselling this year:

Period: 1st April 2022 – 31st March 2023

We provided support for 1,909 people
We offered 8,344 sessions, comprising:

Assessments:	669	
Family Counselling :	585	
PST:	867	
Counselling for young people:	568	
Relationship Counselling:		5,655

Number of clients for mediation in this year:

Period - 1st April 2022 – 31st March 2023

We provided support for 655 people for MIAMS:

Private:	449
Legal Aid:	206

We conducted 174 mediation cases:

Private Cases: 94

Child Only:	31 cases
Property & Finance:	36 cases
All Issues:	27 cases

Legal Aid Cases: 80

Child Only:	45 cases
Property & Finance:	13 cases
All Issues:	22 cases

Number of children involved in Mediation: 689

Number of children involved in Child Inclusive Mediation: 11

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Future Developments

Our main objective for 2023-2024 is to address the income shortfall and to diversify the way the organisation is funded, through fundraising, developing new offers and exploring training and corporate offers. We will also with moving our Head Office to more suitable premises within Romford. We are also looking to find some new ways of increasing our workforce to enable us to meet the needs of clients and we will be overhauling our web and digital presence during the year.

Public Benefit

In keeping with changing legislative requirements, we have been reviewing our service in the light of the public benefit we offer as a charity. We feel that the work we offer provides families and couples with a haven in which to make some of the most important decisions in their lives, both for themselves and their children.

Taking the route offered through Relate Counselling and Mediation, clients are able to work through their issues in a dignified manner without the stresses of outside interventions by family, friends or lawyers, however well meaning. Our Mediation service provides a practical way of divorcing or separating whilst encouraging parents to cooperate with each other, rather than in an adversarial manner often found when solicitors are used. We particularly stress the impact on the entire family if this is not handled in a way that puts the child in the centre. We offer cost effective, helpful ways of working together with an ex- partner to ensure the family, in whatever new grouping, stays together.

Parents who reach the conclusion that they are going to separate through the help of their Relate counsellor are better prepared for the changes that will happen in their family. Those who decide to stay together are far more aware of the impact of good communications within the family, and usually become a stronger family unit, much less likely to have problems as their children move through the turbulent teenage years. Our support for children aged 5 – 11 means that fewer children are excluded from school, and children who attend our services are far less disruptive in school, thus enabling other children to progress. Also, much research shows that addressing potential mental health issues at a very young age avoids further interventions later, particularly around the teenage years. Moving on to our youth work for young people aged 11-19, we know that there are enormous public benefits from the work, mainly in developing social responsibility, lessening of antisocial behaviour, high achievement levels, lessening of risky sexual behaviour, and improved mental health levels, in particular around anxiety, bullying and eating disorders

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

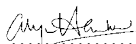
Transactions and financial position

The Statement of Activities show an income of £845,605 for the year. This year the charity reported a deficit of £127,277 (2022 – surplus of £7,448). Direct expenditure was 46.3% (2022 - 50.1%) of the charity's total expenditure.

Reserves Policy

The Management Committee has examined the charity's requirement for reserves in the light of the main risks in the organisation. The charity has established a policy of holding a minimum of three months costs, with an aim of increasing this to six months costs. As at 31st March 2023 the charity had free reserves, excluding designated funds, of £275,253 which represents 3 months running costs.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
G Hawker

Chair and Trustee

Date: 13th November 2023

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023

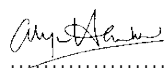
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . 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 Company 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 judgments 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:



.....
G Hawker

Chair and Trustee

Date: 13th November 2023

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of Relate North East London Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants for England & Wales, which is one of the listed bodies.

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

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

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

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:



Dated: 28/11/2023

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
Ipswich

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Charitable activities	3	829,057	8,848	837,905	920,223
Other trading activities	4	1,665	-	1,665	-
Investments	5	6,035	-	6,035	4,962
Total income		836,757	8,848	845,605	925,185
Expenditure on:					
Trading activities	6	(156)	-	(156)	(1,303)
Charitable activities	7	946,904	18,445	965,349	931,964
Total expenditure		946,748	18,445	965,193	930,661
Net expenditure before net (losses)/gains on investments		(109,991)	(9,597)	(119,588)	(5,476)
Net (losses)/gains on investments	12	(7,689)	-	(7,689)	12,924
Net movement in funds		(117,680)	(9,597)	(127,277)	7,448
Reconciliation of funds:					
Total funds brought forward		911,807	10,179	921,986	914,538
Net movement in funds		(117,680)	(9,597)	(127,277)	7,448
Total funds carried forward		794,127	582	794,709	921,986

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

The notes on pages 14 to 30 form part of these financial statements.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03209287

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	518,874	521,436
Investments	12	195,514	203,203
		<u>714,388</u>	<u>724,639</u>
Current assets			
Debtors	13	28,533	22,455
Cash at bank and in hand		117,729	236,485
		<u>146,262</u>	<u>258,940</u>
Creditors: amounts falling due within one year	14	(65,941)	(61,593)
Net current assets		<u>80,321</u>	<u>197,347</u>
Total net assets		<u><u>794,709</u></u>	<u><u>921,986</u></u>
Charity funds			
Restricted funds	15	582	10,179
Unrestricted funds	15	794,127	911,807
Total funds		<u><u>794,709</u></u>	<u><u>921,986</u></u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03209287

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

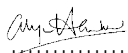
The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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 and signed on their behalf by:



.....
G Hawker

Chair and Trustee

Date: 13th November 2023

The notes on pages 14 to 30 form part of these financial statements.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	17	(121,210)	(2,775)
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,581)	(2,255)
Purchase of investments		-	(40,000)
Interest income		6,035	4,962
Net cash provided by/(used in) investing activities		2,454	(37,293)
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year	19	(118,756)	(40,068)
Cash and cash equivalents at the beginning of the year	19	236,485	276,553
Cash and cash equivalents at the end of the year	18	117,729	236,485

The notes on pages 14 to 30 form part of these financial statements

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Relate North East London Limited is a company limited by guarantee incorporated in England and Wales, registration number 03209287. The registered office is 12a Bridge Close, Romford, RM7 0AU.

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.

Relate North East London Limited 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 comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 statements are presented in sterling which is the functional currency of the company and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2.3 Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and 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 charities ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.4 Income

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

Voluntary income is received by way of grants, donations and gifts and is included in full when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant. Interest receivable is included when receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs of income from other activities comprise the costs associated with attracting voluntary income. Charitable expenditure comprises those 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.

Governance costs include those costs associated with organisational administration and compliance with constitutional and statutory requirements.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.7 Taxation

No provision for taxation is included in the financial statements as the charitable company is entitled to exemption from tax afforded by Section 505 of the Income and Corporation Taxes Act 1988.

2.8 Tangible fixed assets and depreciation

Expenditure on machinery, fixtures, fittings and equipment, and donated goods which exceeds £500 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

No depreciation is provided on freehold buildings based on anticipated value on resale. The properties are reviewed annually for impairment.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Office equipment	-	25% of net book value
Computer equipment	-	25% of net book value

2.9 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.

2.10 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.

2.11 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.

2.12 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 Company 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.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.13 Financial instruments

The Company 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.

2.14 Operating leases

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

2.15 Pensions

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

2.16 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 Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company 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.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Counselling - RCO Payment	522,430	-	522,430
Counselling - Schools	36,315	-	36,315
Counselling - Courses	(40)	-	(40)
Counselling - DWP	33,631	-	33,631
Counselling - Grocery Aid/BWC	46,148	-	46,148
Counselling - CCG Funding	30,500	-	30,500
Mediation - Client Fees	122,597	-	122,597
Mediation - LSC mediation contract	37,476	-	37,476
FIF Xtra grant funding	-	8,848	8,848
	-	-	-
	<u>829,057</u>	<u>8,848</u>	<u>837,905</u>
	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Counselling - RCO Payment	578,570	-	578,570
Counselling - Schools	29,760	-	29,760
Counselling - Courses	914	-	914
Counselling - DWP	64,078	-	64,078
Counselling - Grocery Aid/BWC	36,848	-	36,848
Counselling - CCG Funding	12,200	-	12,200
Mediation - Client Fees	120,086	-	120,086
Mediation - LSC mediation contract	43,547	-	43,547
FIF Xtra grant funding	-	24,143	24,143
Coronavirus Job retention Scheme Grant	10,077	-	10,077
	<u>896,080</u>	<u>24,143</u>	<u>920,223</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Rental income	1,665	1,665	-

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from listed investments	5,685	5,685	4,955
Interest received	350	350	7
	<u>6,035</u>	<u>6,035</u>	<u>4,962</u>

6. Trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Charity shop expenditure	(156)	(156)	(1,303)

The retail operation ceased during 2019. Expenditure in 2023 was for the service charges and utilities of the retail property which could not be used for the other operations and rent refunded.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Counselling	329,159	445,712	774,871
Mediation	117,675	72,803	190,478
	<u>446,834</u>	<u>518,515</u>	<u>965,349</u>

	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Counselling	331,175	429,442	760,617
Mediation	123,249	48,098	171,347
	<u>454,424</u>	<u>477,540</u>	<u>931,964</u>

Analysis of direct costs

	Counselling 2023 £	Mediation 2023 £	Total funds 2023 £
Practitioner Salaries	296,944	116,546	413,490
Recruitment & Training	5,520	480	6,000
Affiliation Fees	25,739	637	26,376
Marketing and Advertising	956	12	968
	<u>329,159</u>	<u>117,675</u>	<u>446,834</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Counselling 2022 £</i>	<i>Mediation 2022 £</i>	<i>Total funds 2022 £</i>
Practitioner Salaries	298,704	121,248	419,952
Recruitment & Training	6,544	-	6,544
Affiliation Fees	23,751	1,054	24,805
Marketing and Advertising	2,176	947	3,123
	<u>331,175</u>	<u>123,249</u>	<u>454,424</u>

Analysis of support costs

	Counselling 2023 £	Mediation 2023 £	Total funds 2023 £
Premises	46,616	10,732	57,348
Support Staff Salaries	299,383	14,905	314,288
External Staff Costs	10,701	29,768	40,469
IT, Communications and Office Costs	41,501	9,579	51,080
Legal & Professional	13,176	3,965	17,141
Bank & RCO Charges	10,732	2,536	13,268
Other Staff Costs	4,664	1,318	5,982
Irrecoverable VAT	14,189	-	14,189
Governance costs	4,750	-	4,750
	<u>445,712</u>	<u>72,803</u>	<u>518,515</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Counselling 2022 £</i>	<i>Mediation 2022 £</i>	<i>Total funds 2022 £</i>
Premises	54,784	5,069	59,853
Staff Support Costs	256,171	4,820	260,991
External Staff Costs	7,306	28,103	35,409
IT, Communications and Office Costs	53,790	3,426	57,216
Legal & Professional	15,310	3,890	19,200
Bad Debt Write Off	696	-	696
Bank & RCO Charges	12,041	2,790	14,831
Other Staff Costs	14,458	-	14,458
Irrecoverable VAT	9,321	-	9,321
Governance costs	5,565	-	5,565
	<u>429,442</u>	<u>48,098</u>	<u>477,540</u>

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,300 (2022 - £2,950).

9. Staff costs

	2023 £	2022 £
Wages and salaries	677,691	636,002
Social security costs	34,453	33,836
Pension costs	14,153	13,766
	<u>726,297</u>	<u>683,604</u>

Included within wages and salaries are statutory redundancy payments totaling £6,654 (2022 - £Nil).

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. Staff costs (continued)

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

	2023 No.	<i>2022 No.</i>
Employee	62	62

No employee received remuneration amounting to more than £60,000 in either year.

The total employment benefits including employer pension contributions of the key management personnel were £201,075 (2022 - £169,528). The key management personnel of the Charity are the Chief Executive, Service Manager, Mediation Manager and the Finance Manager.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been reimbursed (2022 - £NIL).

11. Tangible fixed assets

	Freehold property £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2022	500,000	48,374	73,438	621,812
Additions	-	-	3,581	3,581
At 31 March 2023	500,000	48,374	77,019	625,393
Depreciation				
At 1 April 2022	-	48,374	52,002	100,376
Charge for the year	-	-	6,143	6,143
At 31 March 2023	-	48,374	58,145	106,519
Net book value				
At 31 March 2023	500,000	-	18,874	518,874
At 31 March 2022	500,000	-	21,436	521,436

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2022	203,203
Revaluations	(7,689)
	<u>195,514</u>
At 31 March 2023	<u>195,514</u>
Net book value	
At 31 March 2023	195,514
At 31 March 2022	<u>203,203</u>

13. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	28,280	19,811
Prepayments and accrued income	253	2,644
	<u>28,533</u>	<u>22,455</u>

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	8,172	9,894
Other taxation and social security	16,408	38,486
Other creditors	4,349	1,125
Accruals and deferred income	37,012	12,088
	<u>65,941</u>	<u>61,593</u>

The charity has been in correspondence with HMRC with regard to historic VAT liabilities and the accounts represent the latest position.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted funds						
Designated funds						
Salary fund	30,074	-	-	(30,074)	-	-
General funds						
General Funds	881,733	836,757	(946,748)	30,074	(7,689)	794,127
Total Unrestricted funds	911,807	836,757	(946,748)	-	(7,689)	794,127
Restricted funds						
FIF Xtra grant	10,179	8,848	(18,445)	-	-	582
Total of funds	921,986	845,605	(965,193)	-	(7,689)	794,709

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. Statement of funds (continued)

Designated Fund

Salary fund - represents funds that have been earmarked for potential pay increases in effect from January 2022. However, in the year it was decided that this fund is no longer necessary and the funds were transferred back to general funds.

Restricted Funds

FIF Xtra grant fund - FIF Extra is additional support by Essex County Council (ECC) to help children, young people and their families affected by the COVID-19 pandemic.

Relate London North East & Essex offers this counselling services by referral from health professionals or by families calling RLNE & E themselves.

Family Innovation Fund-Xtra (FIF-Xtra) grant enables us to offer early support across a number of key areas including children's mental health, healthy relationships and coping with change. They are available to children and young people aged between 0 and 19-years, and up to 25-years for young people with Special Educational Needs and/or Disabilities (SEND).

The support we offer can be delivered one-on-one, through group work, as a family group, or as a couple, around understanding Coronavirus; managing and coping with change; separation and loss; managing and coping with anxiety; healthy family relationships and staying active and curious.

The services as stipulated in the grant agreement are aimed at helping young people and families who are not already receiving specialist or statutory support.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted funds					
Designated funds					
Salary fund	40,000	-	(9,926)	-	30,074
General funds					
General Funds	866,611	901,042	(898,844)	12,924	881,733
Total Unrestricted funds	906,611	901,042	(908,770)	12,924	911,807
Restricted funds					
FIF Xtra grant	7,927	24,143	(21,891)	-	10,179
Total of funds	914,538	925,185	(930,661)	12,924	921,986

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	518,874	-	518,874
Fixed asset investments	195,514	-	195,514
Current assets	145,680	582	146,262
Creditors due within one year	(65,941)	-	(65,941)
Total	<u>794,127</u>	<u>582</u>	<u>794,709</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	521,436	-	521,436
Fixed asset investments	203,203	-	203,203
Current assets	248,761	10,179	258,940
Creditors due within one year	(61,593)	-	(61,593)
Total	<u>911,807</u>	<u>10,179</u>	<u>921,986</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(127,277)	7,448
Adjustments for:		
Depreciation charges	6,143	6,707
Gains/Losses on investments	7,689	(12,924)
Dividends, interests and rents from investments	(6,035)	(4,962)
Decrease/(increase) in debtors	(6,078)	11,004
(Decrease)/increase in creditors	1,682	(10,048)
Net cash used in operating activities	(123,876)	(2,775)

18. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	117,729	236,485
Total cash and cash equivalents	117,729	236,485

19. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	236,485	(118,756)	117,729
	236,485	(118,756)	117,729

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

20. Operating lease commitments

At 31 March 2023 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	<i>2022</i>
	£	<i>£</i>
Not later than 1 year	16,763	<i>27,858</i>
Later than 1 year and not later than 5 years	21,571	<i>30,823</i>
	38,334	<i>58,681</i>

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 2023.

Accounts

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees

P Whiteside, Chairman
B Bezdel, Vice Chairman
M Grant
G Hawker
T Slyce
J Thornicroft (resigned 31 December 2021)
M Gentry
M Wallace
D Stoton (deceased 12 October 2021)

Company registered number 03209287

Charity registered number 1057291

Registered office 12a Bridge Close
Romford
RM7 0AU

Independent examiners Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
IP6 0NL

Bankers NatWest Bank Plc
Hornchurch
RM12 4UL

Charities Aid Foundation
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of Relate North East London Limited for the year 1 April 2021 to 31 March 2022. The Annual Report serves the purpose 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 1st January 2019).

Since the Company 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.

Structure, Governance and Management

The charity is constituted as a company limited by guarantee, incorporated on 7 June 1996 and registered as a charity on 2nd August 1996 and is therefore governed by a Memorandum and Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of the Management Committee

The Directors of the Company are also charity trustees for the purposes of Charity Law and under the company's Articles are known as Members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Managing Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. The Management committee has the power to appoint additional trustees as it considers fit. The committee meets regularly to review and give direction to the running of the Charity, in order to retain this mix, trustees are asked to provide a list of their skills (updated every year). Should any of these skills be lost due to retirement or similar we can ensure that individuals who have the appropriate skill set are approached to offer themselves for election onto the management committee.

Trustee Induction and Training

New trustees have a series of meetings with the senior officers of the charity and the Chair of Trustees which cover:

- Obligations of the management committee members
- The main documents which set out the management framework for the charity, including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives

Trustees are also encouraged to access the online induction training which is available on the Relate intranet, and trustees are invited to attend ad hoc training events which occur throughout the year.

Trustees Indemnity Insurance

Insurance includes trustee indemnity insurance, which provides against third party claims arising from breach of professional duty by any reason of neglect, error or omission committed in good faith by any of the paid advisors or volunteers.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Risk Management

A risk register was established in 2008 and continues to be updated quarterly. Where appropriate, systems have been established to mitigate the risks which the charity faces. Significant external risks to funding highlighted in the original risk review led to the development of a strategic plan which allows for the diversification of funding and activities, internal control risks are minimized by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety, and we have engaged a specific Health and Safety Information provider, Peninsula, to help us with this. For a monthly fee they provide all health and safety information, guidelines and help with issues. To comply with requirements for continued BACP accreditation and the Mediation Quality Mark procedures are periodically reviewed and changes made where necessary.

Objects of the charity, principal activities and organisation of our work

The key objectives of the charity are:

- To educate the public concerning the nature of relationships with particular reference to emotional, physical and sexual relationships and with a view to developing personal responsibilities and enriching family life
- To promote research into all aspects of relationships and to publish the results
- To safeguard and protect the good health both mental and physical of adults and children and to prevent poverty, hardship and distress caused by the break-up of relationships

To this end the charity provides counselling, education and training, and family mediation services. The charity is affiliated to Relate National Office which provides services and advice to charities following their national strategy in relation to counselling, training and mediation. The family mediation service is affiliated to the College of Mediators, who are members of the Family Mediation Council.

Financial Review

The period covering this year represented a very difficult time for us, the pandemic, which we thought would be over, continued to affect our work as we felt we needed to start back with face to face working but each time we tried, the virus peaked and we had to stop this type of service. Clients continued to be given a service on zoom, but it was a very disruptive period.

We decided not to reinstate the rented rooms previously used as we have four owned/leased locations which could be used as and when it was safe to see clients face to face, but we found that a high proportion of our counselling team were not willing to go back to seeing clients in person, they were much happier using zoom to conduct sessions. As the year went on and the vaccination process enabled relaxation of the rules, more people were asking for face to face appointments and it has been difficult to provide this service for everyone who wants it, as so many practitioners are now working solely on webcam. The challenge is to persuade practitioners to switch to a dual system, whereby they can see clients in person but also conduct zoom sessions in between face to face sessions. We are not alone with this issue, it is common throughout the Relate Federation, as is losing staff members who have taken the time over lockdown to look at their lifestyles, and some have come to the conclusion that they no longer wish to undertake what can be stressful and upsetting work. Again, this is common within the Relate Federation.

We finished the year with a small surplus, this was achieved by the savings made on renting rooms, robust monitoring of other expenses, and savings made through redundancies. We found that client demand was not as strong as pre-pandemic, but as we had slightly fewer staff this worked well with the reduced number of sessions offered. However, we have noticed a change from the New Year when demand has started to improve, and this has led us to increase the number of students on placements – when they qualify we will be in a better position to match practitioners with demand.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

During the Pandemic we received funding from Essex County Council which allowed us to see up to 15 clients a week, who were having relationship difficulties within their family group. This was ongoing funding from the previous year, and immensely helpful to residents of Essex, who were able to receive up to 12 sessions of therapy, sometimes more if the cases were very complex. We continued to be funded by the Department of Work and Pensions to work under the Reducing Parental Conflict interventions. Both these projects were offered free of charge to clients, which helped us to stay financially stable.

Numbers of clients for counselling in this pandemic year:

Period: 1st April 2021 – 31st March 2022

We provided support for 1,871 people
We offered 9,362 sessions, comprising:

Assessments:	960
Family Counselling :	479
PST:	1,143
Counselling for young people:	769
Relationship Counselling:	6,011

Number of clients for mediation in this pandemic year:

Period - 1st April 2021 – 31st March 2022

We provided support for 822 people for MIAMS:

Private:	573
Legal Aid:	249

We conducted 204 mediation cases:

Private Cases: 120

Child Only:	66 cases
Property & Finance:	31 cases
All Issues:	23 cases

Legal Aid Cases: 84

Child Only:	44 cases
Property & Finance:	22 cases
All Issues:	18 cases

Number of children involved in Mediation: 854

Number of children involved in Child Inclusive Mediation: 9

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Future Developments

Our main objective for 2022-2023 is to strengthen our practitioner teams – we do have a steady flow of students wishing to undertake counsellor training, and over time, when they qualify, we will be able to improve our practitioner numbers. We are finding it more difficult to recruit mediators and hope to take on two trainees during this year, who should be able to qualify within 12-18 months.

Our current CEO, having served Relate for almost 20 years, will be retiring in this period, and our Chair of Trustees is planning to stand down later in the year. We have commenced the recruitment process for the CEO as this takes some time, we also have a trustee who is willing to take over the Chairman's duty when the current Chair stands down and becomes a trustee. We are monitoring the events carefully, it is important that the company maintains stability during this period.

We intend to undertake more funding bids during this year – it has been difficult to find the time to do this during the pandemic, but now that issue is not so prevalent we can start to move forward again. We want to expand our client services in all the divisions, including training. We have a number of new training courses planned in the mediation division, including training mediators to provide child only mediation, which is something that we believe to be extremely important and we are uniquely qualified to do, as some of our mediators are also qualified counsellors in children and young peoples' services. They bring a therapeutic approach to the standard child only mediation which most other providers do not offer.

We hope to continue the Parental Conflict work which we were involved with during the year. The project was a success, and recognised as excellent, celebrated by a House of Commons event chaired by the Minister for Work and Pensions, and the Secretary of State for Work and Pensions. The work will now be carried out in a different format, being offered within Family Hubs under local authority leadership, and we hope to be able to use our expertise to access this.

Public Benefit

In keeping with changing legislative requirements, we have been reviewing our service in the light of the public benefit we offer as a charity. We feel that the work we offer provides families and couples with a haven in which to make some of the most important decisions in their lives, both for themselves and their children.

Taking the route offered through Relate Counselling and Family Mediation, clients are able to work through their issues in a dignified manner without the stresses of outside interventions by family, friends or lawyers, however well meaning. Our Mediation service provides a practical way of divorcing or separating whilst encouraging parents to cooperate with each other, rather than in an adversarial manner often found when solicitors are used. We particularly stress the impact on the entire family if this is not handled in a way that puts the child in the centre. We offer cost effective, helpful ways of working together with an ex- partner to ensure the family, in whatever new grouping, stays together. Parents who reach the conclusion that they are going to separate through the help of their Relate counsellor are better prepared for the changes that will happen in their family. Those who decide to stay together are far more aware of the impact of good communications within the family, and usually become a stronger family unit, much less likely to have problems as their children move through the turbulent teenage years. Our support for children aged 5 – 11 means that fewer children are excluded from school, and children who attend our services are far less disruptive in school, thus enabling other children to progress. Also, much research shows that addressing potential mental health issues at a very young age avoids further interventions later, particularly around the teenage years. Moving on to our youth work for young people aged 11-19, we know that there are enormous public benefits from the work, mainly in developing social responsibility, lessening of antisocial behaviour, high achievement levels, lessening of risky sexual behaviour, and improved mental health levels, in particular around anxiety, bullying and eating disorders

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Transactions and financial position

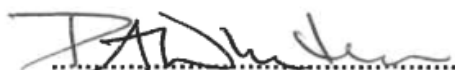
The Statement of Activities show an income of £925,185 for the year. This year the charity reported a surplus of £7,448 (2021 – surplus of £54,766). Direct expenditure was 50.1% (2021 - 49.9%) of the charity's total expenditure.

Reserves Policy

The Management Committee has examined the charity's requirement for reserves in the light of the main risks in the organisation. The charity has established a policy of holding a minimum of three months costs, with an aim of increasing this to six months costs. As at 31st March 2022 the charity had free reserves, excluding designated funds, of £356,404 which represents 4 months running costs.

Things are returning to normal now that restrictions have been lifted, and having weathered the storm we are optimistic about the future, providing that we can recruit enough new practitioners to cover the shortfall of staff prepared to work on a face to face basis.

Approved by order of the members of the board of Trustees and signed on their behalf by:



P Whiteside
Chairman and Trustee
Date: 5 August 2022

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees (who are also the directors of the Company 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 Company 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 judgments 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:



P Whiteside
Chairman and Trustee
Date: 5 August 2022

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Independent Examiner's Report to the Trustees of Relate North East London Limited ('the Company')

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

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

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

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

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

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:



Dated: 11 August 2022

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
Ipswich

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Charitable activities	3	896,080	24,143	920,223	981,806
Other trading activities	4	-	-	-	240
Investments	5	4,962	-	4,962	1,125
Total income		901,042	24,143	925,185	983,171
Expenditure on:					
Trading activities	6	(1,101)	-	(1,101)	2,892
Charitable activities		909,871	21,891	931,762	925,792
Total expenditure		908,770	21,891	930,661	928,684
Net (expenditure)/income before net gains on investments		(7,728)	2,252	(5,476)	54,487
Net gains on investments		12,924	-	12,924	279
Net movement in funds		5,196	2,252	7,448	54,766
Reconciliation of funds:					
Total funds brought forward		906,611	7,927	914,538	859,772
Net movement in funds		5,196	2,252	7,448	54,766
Total funds carried forward		911,807	10,179	921,986	914,538

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

The notes on pages 14 to 30 form part of these financial statements.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03209287

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	521,436	525,888
Investments	12	203,203	150,279
		<u>724,639</u>	<u>676,167</u>
Current assets			
Debtors	13	22,455	33,459
Cash at bank and in hand		236,485	276,553
		<u>258,940</u>	<u>310,012</u>
Creditors: amounts falling due within one year	14	(61,593)	(71,641)
Net current assets		<u>197,347</u>	<u>238,371</u>
Total net assets		<u><u>921,986</u></u>	<u><u>914,538</u></u>
Charity funds			
Restricted funds:			
Restricted funds	15	10,179	7,927
Unrestricted funds	15	911,807	906,611
Total funds		<u><u>921,986</u></u>	<u><u>914,538</u></u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03209287

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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 and signed on their behalf by:



P Whiteside
Chairman and Trustee
Date: 11 August 2022

The notes on pages 14 to 30 form part of these financial statements.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	(2,775)	42,464
Cash flows from investing activities		
Purchase of tangible fixed assets	(2,255)	(3,547)
Purchase of investments	(40,000)	(150,000)
Interest income	4,962	1,125
Net cash used in investing activities	(37,293)	(152,422)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(40,068)	(109,958)
Cash and cash equivalents at the beginning of the year	276,553	386,511
Cash and cash equivalents at the end of the year	236,485	276,553

The notes on pages 14 to 30 form part of these financial statements

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

1. General information

Relate North East London Limited is a company limited by guarantee incorporated in England and Wales, registration number 03209287. The registered office is 12a Bridge Close, Romford, RM7 0AU.

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.

Relate North East London Limited 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 comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 statements are presented in sterling which is the functional currency of the company and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2.3 Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and 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 charities ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.4 Income

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

Voluntary income is received by way of grants, donations and gifts and is included in full when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant. Interest receivable is included when receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs of income from other activities comprise the costs associated with attracting voluntary income. Charitable expenditure comprises those 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.

Governance costs include those costs associated with organisational administration and compliance with constitutional and statutory requirements.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.7 Taxation

No provision for taxation is included in the financial statements as the charitable company is entitled to exemption from tax afforded by Section 505 of the Income and Corporation Taxes Act 1988.

2.8 Tangible fixed assets and depreciation

Expenditure on machinery, fixtures, fittings and equipment, and donated goods which exceeds £500 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

No depreciation is provided on freehold buildings based on anticipated value on resale. The properties are reviewed annually for impairment.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Office equipment	-	25% of net book value
Computer equipment	-	25% of net book value

2.9 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.

2.10 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.

2.11 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.

2.12 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 Company 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.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.13 Financial instruments

The Company 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.

2.14 Operating leases

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

2.15 Pensions

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

2.16 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 Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company 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.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

3. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Counselling - RCO Payment	578,570	-	578,570
Counselling - Schools	29,760	-	29,760
Counselling - Courses	914	-	914
Counselling - DWP	64,078	-	64,078
Counselling - Grocery Aid/BWC	36,848	-	36,848
Counselling - CGG funding	12,200	-	12,200
Mediation - Client fees	120,086	-	120,086
Mediation - LSC mediation contract	43,547	-	43,547
FIF Xtra grant funding	-	24,143	24,143
Coronavirus Job retention Scheme Grant	10,077	-	10,077
	<u>896,080</u>	<u>24,143</u>	<u>920,223</u>
	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Counselling - RCO Payment	559,797	-	559,797
Counselling - Schools	17,330	-	17,330
Counselling - Courses	1,190	-	1,190
Counselling - DWP	86,032	-	86,032
Counselling - Grocery Aid/BWC	21,559	-	21,559
Mediation - Client fees	112,335	-	112,335
Mediation - LSC mediation contract	34,252	-	34,252
National Lottery grant funding	-	10,000	10,000
FIF Xtra grant funding	-	19,500	19,500
Local restrictions support grant	10,000	-	10,000
Coronavirus Job Retention Scheme Grant	109,811	-	109,811
	<u>952,306</u>	<u>29,500</u>	<u>981,806</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

4. Income from other trading activities

Income from non charitable trading activities

	Total funds 2022 £	<i>Total funds 2021 £</i>
Rental income	-	240

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from listed investments	4,955	4,955	1,089
Interest received	7	7	36
	<u>4,962</u>	<u>4,962</u>	<u>1,125</u>

6. Trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Charity shop expenditure	(1,101)	(1,101)	2,892

The retail operation ceased during 2019. Expenditure in 2022 was for the service charges and utilities of the retail property which could not be used for the other operations and rent refunded.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Counselling	350,061	410,354	760,415
Mediation	123,249	48,098	171,347
	<u>473,310</u>	<u>458,452</u>	<u>931,762</u>

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Counselling	337,317	409,498	746,815
Mediation	124,922	54,055	178,977
	<u>462,239</u>	<u>463,553</u>	<u>925,792</u>

Analysis of direct costs

	Counselling 2022 £	Mediation 2022 £	Total funds 2022 £
Practitioner Salaries	298,652	121,248	419,900
Recruitment & Training	25,482	-	25,482
Affiliation Fees	23,804	1,054	24,858
Marketing and Advertising	2,123	947	3,070
	<u>350,061</u>	<u>123,249</u>	<u>473,310</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Counselling</i> <i>2021</i> £	<i>Mediation</i> <i>2021</i> £	<i>Total</i> <i>funds</i> <i>2021</i> £
Practitioner Salaries	297,330	120,834	418,164
Recruitment & Training	14,206	3,551	17,757
Affiliation Fees	24,804	280	25,084
Marketing and Advertising	977	257	1,234
	<u>337,317</u>	<u>124,922</u>	<u>462,239</u>

Analysis of support costs

	Counselling 2022 £	Mediation 2022 £	Total funds 2022 £
Premises	53,826	5,069	58,895
Support Staff Salaries	256,540	4,820	261,360
External Staff Costs	7,306	10,446	17,752
Communication & IT	35,291	3,426	38,717
Legal & Professional	15,310	3,890	19,200
Bad debt write off	696	-	696
Bank & RCO Charges	12,041	2,790	14,831
Other Staff Costs	14,458	17,657	32,115
Irrecoverable VAT	9,321	-	9,321
Governance costs	5,565	-	5,565
	<u>410,354</u>	<u>48,098</u>	<u>458,452</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Counselling</i> 2021 £	<i>Mediation</i> 2021 £	<i>Total funds</i> 2021 £
Premises	55,988	7,593	63,581
Staff Support Costs	264,975	14,338	279,313
External Staff Costs	11,901	17,508	29,409
Communication & IT	36,139	8,993	45,132
Legal & Professional	10,940	2,736	13,676
Bank & RCO Charges	11,282	2,350	13,632
Other Staff Costs	3,718	537	4,255
Irrecoverable VAT	5,805	-	5,805
Governance costs	8,750	-	8,750
	<u>409,498</u>	<u>54,055</u>	<u>463,553</u>

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,950 (2021 - £2,800).

9. Staff costs

	2022 £	2021 £
Wages and salaries	636,002	659,656
Social security costs	34,603	33,836
Pension costs	13,913	13,766
	<u>684,518</u>	<u>707,258</u>

Included within wages and salaries are statutory redundancy payments totaling £Nil (2021 - £16,417).

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

	2022 No.	2021 No.
Employee	<u>62</u>	<u>77</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

9. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The total employment benefits including employer pension contributions of the key management personnel were £169,528 (2021 - £133,132). The key management personnel of the Charity are the Chief Executive, Service Manager, Mediation Manager and in 2022, the Finance Manager.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been reimbursed (2021 - £NIL).

11. Tangible fixed assets

	Freehold property £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2021	500,000	48,374	71,183	619,557
Additions	-	-	2,255	2,255
At 31 March 2022	500,000	48,374	73,438	621,812
Depreciation				
At 1 April 2021	-	48,374	45,295	93,669
Charge for the year	-	-	6,707	6,707
At 31 March 2022	-	48,374	52,002	100,376
Net book value				
At 31 March 2022	500,000	-	21,436	521,436
At 31 March 2021	500,000	-	25,888	525,888

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

12. Fixed asset investments

	Listed investments £
Valuation	
At 1 April 2021	150,279
Additions	40,000
Revaluations	12,924
	<u>203,203</u>
At 31 March 2022	<u>203,203</u>
Net book value	
At 31 March 2022	203,203
At 31 March 2021	<u>150,279</u>

13. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	19,811	31,979
Prepayments and accrued income	2,644	1,480
	<u>22,455</u>	<u>33,459</u>

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	9,894	9,129
Other taxation and social security	38,486	45,807
Other creditors	1,125	1,825
Accruals and deferred income	12,088	14,880
	<u>61,593</u>	<u>71,641</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Salary fund	40,000	-	(9,926)	-	30,074
General funds					
General Funds	866,611	901,042	(898,844)	12,924	881,733
Total Unrestricted funds	906,611	901,042	(908,770)	12,924	911,807
Restricted funds					
FIF Xtra grant	7,927	24,143	(21,891)	-	10,179
Total of funds	914,538	925,185	(930,661)	12,924	921,986

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

15. Statement of funds (continued)

Designated Fund

Salary fund - represents funds that have been earmarked for potential pay increases in effect from January 2022. £40,000 was transferred from unrestricted funds in the prior year, with £9,926 being spent during 2021/22.

Restricted Funds

FIF Xtra grant fund - FIF Extra is additional support by Essex County Council (ECC) to help children, young people and their families affected by the COVID-19 pandemic.

Relate London North East & Essex offers this counselling services by referral from health professionals or by families calling RLNE & E themselves.

Family Innovation Fund-Xtra (FiF-Xtra) grant enables us to offer early support across a number of key areas including children's mental health, healthy relationships and coping with change. They are available to children and young people aged between 0 and 19-years, and up to 25-years for young people with Special Educational Needs and/or Disabilities (SEND).

The support we offer can be delivered one-on-one, through group work, as a family group, or as a couple, around understanding Coronavirus; managing and coping with change; separation and loss; managing and coping with anxiety; healthy family relationships and staying active and curious.

The services as stipulated in the grant agreement are aimed at helping young people and families who are not already receiving specialist or statutory support.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds						
Designated funds						
Salary fund	-	-	-	40,000	-	40,000
General funds						
General Funds	859,772	953,671	(910,656)	(36,455)	279	866,611
Total Unrestricted funds	859,772	953,671	(910,656)	3,545	279	906,611
Restricted funds						
Lottery grant	-	10,000	(6,455)	(3,545)	-	-
FIF Xtra grant	-	19,500	(11,573)	-	-	7,927
	-	29,500	(18,028)	(3,545)	-	7,927
Total of funds	859,772	983,171	(928,684)	-	279	914,538

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	521,436	-	521,436
Fixed asset investments	203,203	-	203,203
Current assets	248,761	10,179	258,940
Creditors due within one year	(61,593)	-	(61,593)
Total	911,807	10,179	921,986

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	525,888	-	525,888
Fixed asset investments	150,279	-	150,279
Current assets	302,085	7,927	310,012
Creditors due within one year	(71,641)	-	(71,641)
Total	906,611	7,927	914,538

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

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

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	7,448	54,766
Adjustments for:		
Depreciation charges	6,707	8,182
Gains on investments	(12,924)	(279)
Dividends, interests and rents from investments	(4,962)	(1,125)
Decrease in debtors	11,004	4,652
(Decrease)/increase in creditors	(10,048)	(10,999)
(Decrease)/increase in provisions	-	(12,733)
Net cash provided by/(used in) operating activities	(2,775)	42,464

18. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	236,485	276,553
Total cash and cash equivalents	236,485	276,553

19. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	276,553	(40,068)	236,485
	276,553	(40,068)	236,485

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

20. Operating lease commitments

At 31 March 2022 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	<i>2021</i> £
Not later than 1 year	27,858	<i>36,790</i>
Later than 1 year and not later than 5 years	30,823	<i>58,682</i>
	58,681	<i>95,472</i>

21. Related party transactions

The Company has not entered into any related party transaction during the year.

Accounts

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees	P Whiteside, Chairman B Bezdel, Vice Chairman M Grant G Hawker T Slyce J Thornicroft M Gentry (appointed 14 September 2020) M Wallace (appointed 14 September 2020) D Stoton (appointed 1 December 2020, deceased 12 October 2021)
Company registered number	03209287
Charity registered number	1057291
Registered office	12a Bridge Close Romford RM7 0AU
Company secretary	Pamela Forsyth
Independent examiners	Larking Gowen LLP Chartered Accountants 1 Claydon Business Park Great Blakenham Ipswich IP6 0NL
Bankers	NatWest Bank Plc Hornchurch RM12 4UL Charities Aid Foundation 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of Relate North East London Limited for the year 1 April 2020 to 31 March 2021. The Annual Report serves the purpose 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 1st January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2008 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure, Governance and Management

The charity is constituted as a company limited by guarantee, incorporated on 7 June 1996 and registered as a charity on 2nd August 1996 and is therefore governed by a Memorandum and Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of the Management Committee

The Directors of the Company are also charity trustees for the purposes of Charity Law and under the company's Articles are known as Members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Managing Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. The Management committee has the power to appoint additional trustees as it considers fit. The committee meets regularly to review and give direction to the running of the Charity, in order to retain this mix, trustees are asked to provide a list of their skills (updated every year). Should any of these skills be lost due to retirement or similar we can ensure that individuals who have the appropriate skill set are approached to offer themselves for election onto the management committee.

Trustee Induction and Training

New trustees have a series of meetings with the senior officers of the charity and the Chair of Trustees which cover:

- Obligations of the management committee members
- The main documents which set out the management framework for the charity, including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives

Trustees are also encouraged to access the on-line induction training which is available on the Relate intranet, and trustees are invited to attend ad hoc training events which occur throughout the year.

Trustees Indemnity Insurance

Insurance includes trustee indemnity insurance, which provides against third party claims arising from breach of professional duty by any reason of neglect, error or omission committed in good faith by any of the paid advisors or volunteers.

Risk Management

A risk register was established in 2008 and continues to be updated quarterly. Where appropriate, systems have been established to mitigate the risks which the charity faces. Significant external risks to funding highlighted in the original risk review led to the development of a strategic plan which allows for the

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

diversification of funding and activities, internal control risks are minimized by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety, and we have engaged a specific Health and Safety Information provider, Peninsula, to help us with this. For a monthly fee they provide all health and safety information, guidelines and help with issues. To comply with requirements for continued BACP accreditation and the Mediation Quality Mark procedures are periodically reviewed and changes made where necessary.

Objects of the charity, principal activities and organisation of our work

The key objectives of the charity are:

- a) To educate the public concerning the nature of relationships with particular reference to emotional, physical and sexual relationships and with a view to developing personal responsibilities and enriching family life.
- b) To promote research into all aspects of married life and to publish the results
- c) To safeguard and protect the good health both marital and physical of adults and children and to prevent poverty, hardship and distress caused by the break-up of relationships.

To this end the charity provides counselling, education and training, and family mediation services. The charity is affiliated to Relate National Office which provides services and advice to charities following their national strategy in relation to counselling, training and mediation. The family mediation service is affiliated to the College of Mediators, who are members of the Family Mediation Council.

Report and Accounts for period March 2021

The period covering this year represented probably the most difficult time in our organisational history, as the Covid virus pushed us into lockdown at the end of March.

All our services up until this time were offered on a face-to-face basis, with clients being offered appointments from 9am – 9pm Monday to Friday, at our various leased locations and rented rooms. We had on several occasions before this, asked practitioners if they were prepared to use on-line methods of working, but no-one wished to take up this option. We were also in the position of integrating a new staff team from Relate South Essex, who had merged with us on January 1st, 2020.

We had the stark choice of putting all our staff on furlough, and shutting the offices, or training practitioners to work with zoom. As we had commitments with leased properties, running costs etc, shutting the office would leave us with a large amount of costs each month, and as we had no end date for the lockdown, we decided that the best way forward was to train as many staff as possible on working with webcams, and whilst that was happening, to use furlough to keep our costs as low as possible.

April and May were very difficult, as clients were not willing to undertake zoom counselling or mediation and preferred to wait until they could see a practitioner in person. However, when it became obvious that this was not practical, clients did start to return in June and we had a steady increase until about October, when demand has leveled out. Clients do like the ease of access that zoom allows, and people on the whole have got used to talking on screen, so this method of working is successful. However, there are still people who cannot or will not use this medium, and who are waiting for face-to-face work to return.

Whilst we were able to run a service, we have found that we have fewer people calling us, on both our mediation and counselling services, than pre-pandemic. We can offer people an immediate service, as we have lost our large waiting list, and so appointments can be made quickly. However, because webcam services can be provided in any area, there is a vast amount of competition. We have high infrastructure costs as we comply with safety and quality regulations both from BACP and also from Relate, and although we always offer a discounted service to clients with financial difficulties, other counsellors who work for themselves are able to offer sessions for less.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

This lessening of income is mitigated by the savings made on room rental, travelling and meeting expenses, which has allowed us to bring in a small surplus for the year. The Government furlough scheme was also a major help in getting us through this very difficult period, although we did ensure that we cut down our reliance on it as time went on, thus avoiding a cliff edge situation.

Numbers of clients for counselling in this pandemic year:

We provided support for 2953 people
We offered 10,011 sessions, comprising:
Assessments: 233
Family Counselling :140
PST: 302
Counselling for young people: 171
Relationship Counselling: 1845

Number of clients for mediation in this pandemic year

We provided support for 744 people for MIAMS
Private clients: 548
Legal Aid clients: 196

We conducted 222 mediation cases in this pandemic

Legal Aid cases: 62
Child only: 42 cases
Property and Finance: 8 cases
All Issues Mediation: 12 cases

Private cases = 160
Private = 44 cases
Property and Finance: 63 cases
All Issues Mediation: 53 cases

Total child only cases: 86
Total P&F: 71
Total AIM: 65
Number of Children involved in mediation: 735

Future Developments

We hope to have face to face services resumed, albeit in a very small way, by October 2021 providing that it is safe to do so. Our staff team has become smaller as people have got used to working from home, also many have had profound changes to their family and finances and have taken the decision to make major changes in their lives. Fortunately, we have also had trainees who have helped to bolster the staff team, and we expect at least five more people to come onto the team in mid-2021.

We are determined to ensure the wellbeing of our teams and will not insist that people return physically to the workplace if they can work successfully from home. We think that it will be a difficult transition to make as there are so many unknowns, we cannot guess how many clients will want a face to face service and whilst we have always had a high demand for work, we believed this will be split with zoom, which may account for at least half of it. We have equipped our buildings with facilities to allow for a mixture of working practices, and we feel confident that we have done our utmost to mitigate for difficult circumstances, and hopefully the future demand will start to become more predictable!

We are planning a large bid for improved staffing and infrastructure costs, hopefully this will be successful and allow us to employ a Business Development Manager, we anticipate this role paying for itself within 2 years. We are planning training courses for the general public, focused around easing the difficulties of people

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

splitting up and divorcing. We already have a Litigants in Person course running and are bringing on board courses to enable people to manage finances better, and to deal with the issues around blended families and how to ensure children can best maintain good relations with both natural and stepparents. Our Mediation division, who run these courses, are working closely with the Youth Justice Board to ensure we have the best information available for the welfare of children and young people. There are many opportunities to improve lives for those who have gone through the trauma of relationship problems, and we hope that our courses can enable them to manage difficult circumstances better.

Public Benefit

In keeping with changing legislative requirements, we have been reviewing our service in the light of the public benefit we offer as a charity. We feel that the work we offer provides families and couples with a haven in which to make some of the most important decisions in their lives, both for themselves and their children.

Taking the route offered through Relate Counselling and Family Mediation, clients are able to work through their issues in a dignified manner without the stresses of outside interventions by family, friends or lawyers, however well meaning. Our Mediation service provides a practical way of divorcing or separating whilst encouraging parents to cooperate with each other, rather than in an adversarial manner often found when solicitors are used. We particularly stress the impact on the entire family if this is not handled in a way that puts the child in the centre. We offer cost effective, helpful ways of working together with an ex- partner to ensure the family, in whatever new grouping, stays together. Parents who reach the conclusion that they are going to separate through the help of their Relate counsellor are better prepared for the changes that will happen in their family. Those who decide to stay together are far more aware of the impact of good communications within the family, and usually become a stronger family unit, much less likely to have problems as their children move through the turbulent teenage years. Our support for children aged 5 – 11 means that fewer children are excluded from school, and children who attend our services are far less disruptive in school, thus enabling other children to progress. Also, much research shows that addressing potential mental health issues at a very young age avoids further interventions later, particularly around the teenage years. Moving on to our youth work for young people aged 11-19, we know that there are enormous public benefits from the work, mainly in developing social responsibility, lessening of antisocial behaviour, high achievement levels, lessening of risky sexual behaviour, and improved mental health levels, in particular around anxiety, bullying and eating disorders.

Financial Review

This year has been the most challenging of our history. In January 2020, we had just merged with Relate South Essex, and were working on getting all the office processes in line, and everything had to stop when the Pandemic hit. We changed our business model completely to allow us to still supply help and assistance to our clients, and had services up and running in three weeks from lockdown.

We found the government furlough scheme very helpful whilst we were ensuring that we have the necessary equipment, licences for zoom usage, and the Willingness of staff to work completely differently. We brought back the staff teams gradually, lessening our dependence on the furlough scheme every month. In the interim we accessed funds from the National Lottery and Basildon Council through their Covid 19 programmes, which helped us to buy the equipment to run virtual services. Most of our buildings were empty or with a skeleton staff, so our utilities and room rental costs were much reduced, and coupled with the furlough scheme, we managed to finish the year end with a small surplus. We could not have done this without the enthusiasm and loyalty of our staff, volunteers and trustees, who were tireless in their determination to make the organisation safe. We had the added benefit of funds from South Essex, and the two houses which we now have in our charge, giving our security for the future.

This year the trustees have been able to open an investment account with CCLA, something we had not had the financial stability to do before.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

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

Transactions and financial position

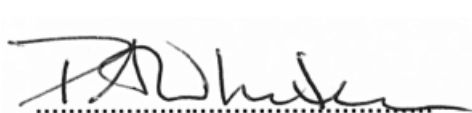
The Statement of Activities show an income of £983,171 (2020 - £1,454,834) for the year. This year the charity reported a surplus of £54,766 (2020 - surplus of £552,019). Direct expenditure was 49.9% (2020 - 44.4%) of the charity's total expenditure.

Reserves Policy

The Management Committee has examined the charity's requirement for reserves in the light of the main risks in the organisation. The charity has established a policy of holding a minimum of three months costs, with an aim of increasing this to six months costs. As at 31st March 2021 the charity had free reserves, excluding designated funds, of £340,723 which represents 4 months running costs.

Our merger with Relate South Essex has brought us the security of having two properties which we can use for our work with minimal costs. However, the future is unknown, the pandemic has not gone away and we need to ensure that we have sufficient reserves to allow us to build back our services as there is no guarantee when this pandemic will end. In future years we would aim to improve the salary levels of our staff team, hopefully this can be done in 21/22, and we have earmarked £40,000 of reserves to fund possible pay rises in 2021/22, which are being held in a designated fund.

Approved by order of the members of the board of Trustees on 16 December 2021 and signed on their behalf by:



P Whiteside

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2021

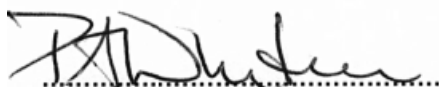
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . 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 Company 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 judgments 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:



P Whiteside
Chairman and Trustee

Date: 16/12/2021

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Independent Examiner's Report to the Trustees of Relate North East London Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: 

Dated: 20 December 2021

Giles Kerkham FCA DChA

Larking Gowen LLP

Chartered Accountants

Ipswich

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations	3	-	-	-	648,365
Charitable activities	4	952,306	29,500	981,806	801,777
Other trading activities	5	240	-	240	4,610
Investments	6	1,125	-	1,125	82
		953,671	29,500	983,171	1,454,834
Total income					
Expenditure on:					
Trading activities	7	2,892	-	2,892	26,829
Charitable activities		907,764	18,028	925,792	875,986
		910,656	18,028	928,684	902,815
Total expenditure					
Net income before net gains on investments		43,015	11,472	54,487	552,019
Net gains on investments		279	-	279	-
		43,294	11,472	54,766	552,019
Net income		43,294	11,472	54,766	552,019
Transfers between funds	18	3,545	(3,545)	-	-
		46,839	7,927	54,766	552,019
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward as previously stated		859,772	-	859,772	331,125
Prior year adjustment	17	-	-	-	(23,372)
Total funds brought forward as restated		859,772	-	859,772	307,753
Net movement in funds		46,839	7,927	54,766	552,019
		906,611	7,927	914,538	859,772
Total funds carried forward					

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

The notes on pages 14 to 31 form part of these financial statements.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03209287

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	525,888	530,523
Investments	13	150,279	-
		<u>676,167</u>	<u>530,523</u>
Current assets			
Debtors	14	33,459	38,111
Cash at bank and in hand		276,553	386,511
		<u>310,012</u>	<u>424,622</u>
Creditors: amounts falling due within one year	15	(71,641)	(82,640)
Net current assets		238,371	341,982
Provisions for liabilities	16	-	(12,733)
Net assets excluding pension asset		<u>914,538</u>	<u>859,772</u>
Total net assets		<u><u>914,538</u></u>	<u><u>859,772</u></u>
Charity funds			
Restricted funds:			
Restricted funds	18	7,927	-
Unrestricted funds	18	906,611	859,772
Total funds		<u><u>914,538</u></u>	<u><u>859,772</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

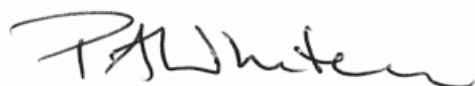
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03209287

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

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 and signed on their behalf by:



P Whiteside
Chairman and Trustee

Date: 16/12/2021

The notes on pages 14 to 31 form part of these financial statements.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash used in operating activities	20	42,464	97,691
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,547)	(32,558)
Purchase of investments		(150,000)	-
Interest income		1,125	82
Net cash used in investing activities		(152,422)	(32,476)
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		(109,958)	65,215
Cash and cash equivalents at the beginning of the year		386,511	321,296
Cash and cash equivalents at the end of the year	21	276,553	386,511

The notes on pages 14 to 31 form part of these financial statements

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Relate North East London Limited is a company limited by guarantee incorporated in England and Wales, registration number 03209287. The registered office is 12a Bridge Close, Romford, RM7 0AU.

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.

Relate North East London Limited 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 comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 statements are presented in sterling which is the functional currency of the company and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2.3 Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and 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 charities ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.4 Income

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

Voluntary income is received by way of grants, donations and gifts and is included in full when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant. Interest receivable is included when receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Costs of income from other activities comprise the costs associated with attracting voluntary income. Charitable expenditure comprises those 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.

Governance costs include those costs associated with organisational administration and compliance with constitutional and statutory requirements.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.7 Taxation

No provision for taxation is included in the financial statements as the charitable company is entitled to exemption from tax afforded by Section 505 of the Income and Corporation Taxes Act 1988.

2.8 Tangible fixed assets and depreciation

Expenditure on machinery, fixtures, fittings and equipment, and donated goods which exceeds £500 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

No depreciation is provided on freehold buildings based on anticipated value on resale. The properties are reviewed annually for impairment.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Office equipment	-	25% of net book value
Computer equipment	-	25% of net book value

2.9 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.

2.10 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.

2.11 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.

2.12 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 Company 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.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.13 Financial instruments

The Company 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.

2.14 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities incorporating income and expenditure account on a straight line basis over the lease term.

2.15 Pensions

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

2.16 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 Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company 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.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

3. Income from donations

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Transfer from Relate South Essex	-	-	648,365
	<u> </u>	<u> </u>	<u> </u>

4. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Counselling - RCO Payment	559,797	-	559,797
Counselling - Schools	17,330	-	17,330
Counselling - Courses	1,190	-	1,190
Counselling - DWP	86,032	-	86,032
Counselling - Grocery Aid/BWC	21,559	-	21,559
Mediation - Client fees	112,335	-	112,335
Mediation - LSC mediation contract	34,252	-	34,252
National Lottery grant funding	-	10,000	10,000
FIF Xtra grant funding	-	19,500	19,500
Local restrictions support grant	10,000	-	10,000
Coronavirus Job Retention Scheme Grant	109,811	-	109,811
	<u>952,306</u>	<u>29,500</u>	<u>981,806</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. Income from charitable activities (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Counselling - RCO Payment	525,248	525,248
Counselling - Schools	71,215	71,215
Counselling - Courses	3,712	3,712
Counselling - Youth Worker	4,962	4,962
Counselling - DWP	48,634	48,634
Mediation - Client fees	114,708	114,708
Mediation - LSC mediation contract	29,025	29,025
Mediation - Training	2,940	2,940
Coronavirus Job Retention Scheme Grant	1,333	1,333
	<u>801,777</u>	<u>801,777</u>

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Rental income	<u>240</u>	<u>240</u>	<u>4,610</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

6. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from listed investments	1,089	1,089	-
Interest received	36	36	82
	<u>1,125</u>	<u>1,125</u>	<u>82</u>

7. Trading expenses

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charity shop expenditure	2,892	2,892	26,829
	<u>2,892</u>	<u>2,892</u>	<u>26,829</u>

The retail operation ceased during 2019. Expenditure in 2021 is for the service charges and utilities of the retail property which couldn't be used for the other operations of the charity.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Counselling	337,317	409,498	746,815
Mediation	124,922	54,055	178,977
	<u>462,239</u>	<u>463,553</u>	<u>925,792</u>

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Counselling	299,499	363,940	663,439
Mediation	100,964	111,583	212,547
	<u>400,463</u>	<u>475,523</u>	<u>875,986</u>

Analysis of direct costs

	Counselling 2021 £	Mediation 2021 £	Total funds 2021 £
Practitioner Salaries	297,330	120,834	418,164
Recruitment & Training	14,206	3,551	17,757
Affiliation Fees	24,804	280	25,084
Marketing and Advertising	977	257	1,234
	<u>337,317</u>	<u>124,922</u>	<u>462,239</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

8. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Counselling 2020 £</i>	<i>Mediation 2020 £</i>	<i>Total funds 2020 £</i>
Practitioner Salaries	269,214	92,629	361,843
Recruitment & Training	6,910	6,910	13,820
Affiliation Fees	20,606	1,425	22,031
Marketing and Advertising	1,487	-	1,487
DWP Work	1,282	-	1,282
	<u>299,499</u>	<u>100,964</u>	<u>400,463</u>

Analysis of support costs

	Counselling 2021 £	Mediation 2021 £	Total funds 2021 £
Premises	55,988	7,593	63,581
Support Staff Salaries	264,975	14,338	279,313
External Staff Costs	3,718	537	4,255
Communication & IT	11,901	17,508	29,409
Legal & Professional	36,139	8,993	45,132
Bank & RCO Charges	11,282	2,350	13,632
Other Staff Costs	10,940	2,736	13,676
Irrecoverable VAT	5,805	-	5,805
Governance costs	8,750	-	8,750
	<u>409,498</u>	<u>54,055</u>	<u>463,553</u>

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Counselling 2020 £</i>	<i>Mediation 2020 £</i>	<i>Total funds 2020 £</i>
Premises	75,721	18,995	94,716
Staff Support Costs	204,479	49,293	253,772
External Staff Costs	14,726	2,567	17,293
Communication & IT	15,002	16,081	31,083
Legal & Professional	23,517	11,540	35,057
Bad Debt Write Off	10,865	2,212	13,077
Bank & RCO Charges	6,258	6,259	12,517
Other Staff Costs	330	460	790
Irrecoverable VAT	8,866	-	8,866
Governance costs	4,176	4,176	8,352
	<u>363,940</u>	<u>111,583</u>	<u>475,523</u>

9. Independent examiner's remuneration

The independent examiners' remuneration amounts to an independent examination fee of £2,800 (2020 - £7,500, auditors' fee).

10. Staff costs

	2021 £	2020 £
Wages and salaries	659,656	577,763
Social security costs	33,836	27,574
Pension costs	13,766	10,278
	<u>707,258</u>	<u>615,615</u>

Included within wages and salaries are statutory redundancy payments totaling £16,417 (2020 - £3,132).

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

10. Staff costs (continued)

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

	2021	2020
	No.	No.
Employees	77	65

No employee received remuneration amounting to more than £60,000 in either year.

The total employment benefits including employer pension contributions of the key management personnel were £133,132 (2020 - £126,791). The key management personnel of the Charity are the Chief Executive, Service Manager and Mediation Manager.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £245).

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

12. Tangible fixed assets

	Freehold property £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2020	500,000	48,374	67,636	616,010
Additions	-	-	3,547	3,547
At 31 March 2021	500,000	48,374	71,183	619,557
Depreciation				
At 1 April 2020	-	48,374	37,113	85,487
Charge for the year	-	-	8,182	8,182
At 31 March 2021	-	48,374	45,295	93,669
Net book value				
At 31 March 2021	500,000	-	25,888	525,888
At 31 March 2020	500,000	-	30,523	530,523

13. Fixed asset investments

	Listed investments £
Cost or valuation	
Additions	150,000
Revaluations	279
At 31 March 2021	150,279
Net book value	
At 31 March 2021	150,279

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

14. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	31,979	35,923
Other debtors	-	1,162
Prepayments and accrued income	1,480	1,026
	<u>33,459</u>	<u>38,111</u>

15. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	9,129	10,994
Other taxation and social security	45,807	43,526
Other creditors	1,825	3,283
Accruals and deferred income	14,880	24,837
	<u>71,641</u>	<u>82,640</u>

16. Provisions

	Onerous Lease £
At 1 April 2020	12,733
Amounts used	(12,733)
	<u>-</u>

17. Prior year adjustments

The prior year adjustment reflects VAT that is irrecoverable and payable to HMRC. The adjustment reduced reserves brought forward as at 1 April 2019 by £23,372.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
Unrestricted funds						
Designated funds						
Salary fund	-	-	-	40,000	-	40,000
General funds						
General Funds	859,772	953,671	(910,656)	(36,455)	279	866,611
Total Unrestricted funds	859,772	953,671	(910,656)	3,545	279	906,611
Restricted funds						
Lottery grant	-	10,000	(6,455)	(3,545)	-	-
FIF Xtra grant	-	19,500	(11,573)	-	-	7,927
	-	29,500	(18,028)	(3,545)	-	7,927
Total of funds	859,772	983,171	(928,684)	-	279	914,538

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

18. Statement of funds (continued)

Designated Fund

Salary fund - represents funds that have been earmarked for potential pay increases in 2021/22. £40,000 was transferred from unrestricted funds during the year.

Restricted Funds

Lottery grant fund - National Lottery funding aim is to help organisations playing a vital role in helping their communities to continue their services during the COVID-19 pandemic.

Lottery grant has allowed Relate London North East & Essex to continue with our services during the COVID-19 pandemic. We had to use the funds to change and adapt to providing online services during the pandemic.

The funds were used to provide subsidised sessions for clients, laptops, accessories upgrading the IT systems like our WIFI hence becoming more resilient in order to respond to new and future challenges. Due to the pandemic there were increased demand for mental health support and support to mitigate the increased challenges of loneliness and isolation.

With this grant we were able to offer our accredited Mediation and counselling service for clients from different locations and late into the evening through Zoom.

The transfer of £3,545 from the Lottery grant fund to unrestricted funds is for the purchase of assets from this fund.

FIF Xtra grant fund - FIF Extra is additional support by Essex County Council (ECC) to help children, young people and their families affected by the COVID-19 pandemic.

Relate London North East & Essex, offers this counselling services by referral from health professionals or by families calling RLNE & E themselves.

Family Innovation Fund-Xtra (FiF-Xtra) grant, enables us to offer early support across a number of key areas including children's mental health, healthy relationships and coping with change. They are available to children and young people aged between 0 and 19-years, and up to 25-years for young people with Special Educational Needs and/or Disabilities (SEND).

The support we offer can be delivered one-on-one, through group work, as a family group, or as a couple, around understanding Coronavirus; managing and coping with change; separation and loss; managing and coping with anxiety; healthy family relationships and staying active and curious.

The services as stipulated in the grant agreement, are aimed at helping young people and families who are not already receiving specialist or statutory support.

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

18. Statement of funds (continued)

Statement of funds - prior year

	<i>As restated Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
Unrestricted funds				
General Funds	307,753	1,454,834	(902,815)	859,772

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	525,888	-	525,888
Fixed asset investments	150,279	-	150,279
Current assets	302,085	7,927	310,012
Creditors due within one year	(71,641)	-	(71,641)
Total	906,611	7,927	914,538

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	530,523	-	530,523
Current assets	424,622	-	424,622
Creditors due within one year	(82,640)	-	(82,640)
Provisions for liabilities and charges	(12,733)	-	(12,733)
Total	859,772	-	859,772

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	54,766	552,019
Adjustments for:		
Depreciation charges	8,182	2,035
Gains on investments	(279)	-
Dividends, interests and rents from investments	(1,125)	(82)
Decrease/(increase) in debtors	4,652	(3,254)
(Decrease)/increase in creditors	(10,999)	34,240
(Decrease)/increase in provisions	(12,733)	12,733
Fixed asset transferred from Relate South Essex	-	(500,000)
Net cash provided by operating activities	42,464	97,691

21. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	276,553	386,511
Total cash and cash equivalents	276,553	386,511

22. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	386,511	(109,958)	276,553
	386,511	(109,958)	276,553

RELATE NORTH EAST LONDON LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

23. Operating lease commitments

At 31 March 2021 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021	<i>2020</i>
	£	<i>£</i>
Not later than 1 year	36,790	<i>41,040</i>
Later than 1 year and not later than 5 years	58,682	<i>94,430</i>
Later than 5 years	-	<i>1,042</i>
	95,472	<i>136,512</i>

24. Related party transactions

There have been no related party transactions during the year.