

**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**

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

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

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

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**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

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**THE FAMILY & RELATIONSHIP CENTRE LIMITED**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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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.

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**THE FAMILY & RELATIONSHIP CENTRE LIMITED**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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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

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**THE FAMILY & RELATIONSHIP CENTRE LIMITED**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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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.

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**THE FAMILY & RELATIONSHIP CENTRE LIMITED**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**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

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

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

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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



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**THE FAMILY & RELATIONSHIP CENTRE LIMITED**  
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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**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.

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**THE FAMILY & RELATIONSHIP CENTRE LIMITED**  
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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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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 £
<b>Income from:</b>					
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	-
<b>Total income</b>		<b>712,250</b>	<b>52,625</b>	<b>764,875</b>	<b>767,955</b>
<b>Expenditure on:</b>					
Trading activities	8	870	-	870	-
Charitable activities	9	885,969	52,470	938,439	962,213
<b>Total expenditure</b>		<b>886,839</b>	<b>52,470</b>	<b>939,309</b>	<b>962,213</b>
<b>Net (expenditure)/income before net (losses)/gains on investments</b>		<b>(174,589)</b>	<b>155</b>	<b>(174,434)</b>	<b>(194,258)</b>
Net (losses)/gains on investments		(339)	-	(339)	1,455
<b>Net movement in funds</b>		<b>(174,928)</b>	<b>155</b>	<b>(174,773)</b>	<b>(192,803)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		601,906	-	601,906	794,709
Net movement in funds		(174,928)	155	(174,773)	(192,803)
<b>Total funds carried forward</b>		<b>426,978</b>	<b>155</b>	<b>427,133</b>	<b>601,906</b>

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

*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 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	(265,544)	(180,158)
<b>Cash flows from investing activities</b>		
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
<b>Net cash provided by investing activities</b>	<b>241,335</b>	<b>112,063</b>
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	<b>-</b>	<b>-</b>
<b>Change in cash and cash equivalents in the year</b>	<b>(24,209)</b>	<b>(68,095)</b>
Cash and cash equivalents at the beginning of the year	49,634	117,729
<b>Cash and cash equivalents at the end of the year</b>	<b>25,425</b>	<b>49,634</b>

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

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

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

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**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

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

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**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.

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

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**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.



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

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**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**

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

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**4. Income from charitable activities**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Counselling - RCO Payment	422,177	-	<b>422,177</b>
Counselling - Schools	14,920	-	<b>14,920</b>
Counselling - Courses	3,250	-	<b>3,250</b>
Counselling - Grocery Aid/BWC	25,702	-	<b>25,702</b>
Counselling - CCG Funding	-	23,484	<b>23,484</b>
Mediation - CCG	-	9,641	<b>9,641</b>
Mediation - Client Fees	141,930	-	<b>141,930</b>
Mediation - LSC mediation contract	30,940	-	<b>30,940</b>
FIF Xtra grant funding	-	-	-
Winter pressures funding	-	-	-
Lottery Grant	-	19,500	<b>19,500</b>
	<u>638,919</u>	<u>52,625</u>	<u><b>691,544</b></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>

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**5. Income from other trading activities**

**Income from non charitable trading activities**

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

**6. Investment income**

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

**7. Other incoming resources**

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

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**8. Trading expenses**

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

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**

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

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**9. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Counselling 2025 £</b>	<b>Mediation 2025 £</b>	<b>Total funds 2025 £</b>
Practitioner Salaries	219,012	80,849	<b>299,861</b>
Affiliation Fees	26,512	755	<b>27,267</b>
Marketing and Advertising	6,056	1,646	<b>7,702</b>
	<u>251,580</u>	<u>83,250</u>	<u><b>334,830</b></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>

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**9. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

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

	<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
	<b>480,983</b>	<b>116,270</b>	<b>597,253</b>

**10. Independent examiner's remuneration**

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

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**11. Staff costs**

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

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

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

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

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

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**13. Tangible fixed assets**

	Freehold property £	Short-term leasehold property £	Office equipment £	Computer equipment £	Total £
<b>Cost or valuation</b>					
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>
<b>Depreciation</b>					
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>
<b>Net book value</b>					
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>



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**14. Fixed asset investments**

	Listed investments £
<b>Cost or valuation</b>	
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>
<b>Net book value</b>	
At 31 March 2025	149,630
At 31 March 2024	<u><u>19,969</u></u>

**15. Debtors**

	2025 £	2024 £
<b>Due within one year</b>		
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>

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**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>					
General Funds	601,906	712,250	(886,839)	(339)	426,978
<b>Restricted funds</b>					
Lottery grant	-	19,500	(19,500)	-	-
CCG funding	-	33,125	(32,970)	-	155
	-	52,625	(52,470)	-	155
<b>Total of funds</b>	<b>601,906</b>	<b>764,875</b>	<b>(939,309)</b>	<b>(339)</b>	<b>427,133</b>

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.

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**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>
<b>Unrestricted funds</b>					
General Funds	794,127	732,571	(926,247)	1,455	601,906
<b>Restricted funds</b>					
FIF Xtra grant	582	3,224	(3,806)	-	-
CCG funding	-	32,160	(32,160)	-	-
	582	35,384	(35,966)	-	-
<b>Total of funds</b>	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**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
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)
<b>Total</b>	426,978	155	427,133

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**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)
<b>Total</b>	<u>601,906</u>	<u>601,906</u>

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

	<b>2025 £</b>	<b>2024 £</b>
Net expenditure for the year (as per Statement of Financial Activities)	<u>(174,773)</u>	<u>(192,803)</u>
<b>Adjustments for:</b>		
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)
<b>Net cash used in operating activities</b>	<u>(265,544)</u>	<u>(180,158)</u>

**20. Analysis of cash and cash equivalents**

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

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**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.