

**Charity Registration No. 1079270**

**Company Registration No. 3909277 (England and Wales)**

**RELATE WEST SURREY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 21**

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Directors/Trustees**

Simon Atkinson  
Simon Collins  
Gary Couch (Treasurer)  
Paul Crooks (resigned 26 November 2020)  
Alison McLennan  
Leslie J Mussett (Chair)  
Alex Nairn (Vice Chair)  
Ajitpal Rekhi  
Elizabeth Taylor (Company Secretary)  
Fengyang Zou

**Secretary**

Elizabeth Taylor

**Chief Executive Officer**

Jill Rawling

**Registered Charity number**

1079270

**Company registration number**

3909277

**Registered office**

Provincial House  
26 Commercial Way  
Woking  
Surrey GU21 6EN

**Independent examiner**

Frances Wilde FCCA DChA  
Warner Wilde  
Chartered Certified Accountants  
4 Marigold Drive  
Bisley  
Surrey GU24 9SF

## **RELATE WEST SURREY**

### **CHAIRS' REPORT**

*FOR THE YEAR ENDED 31 MARCH 2021*

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The past year has been difficult for staff, clients and the Charity as a whole, due to the pandemic.

We began the year in lockdown and despite some relaxation during the year have remained so throughout. This meant a complete change in the way that we provided support to clients and in the way that our counsellors delivered that support. We rapidly needed to rethink how we were going to operate in this new and unexpected environment and with commitment from our staff and clients we moved from a face to face organisation to one delivering service remotely. As a result we decided to concentrate our administrative activities through two offices, Woking and Walton.

Unfortunately, this meant that we were faced with making a number of redundancies whilst putting others on furlough. As the year developed, and with suitable training for staff, we were pleasantly surprised to see that client demand was still evident and that the new approach of remote counselling was widely accepted by both adult and young clients. Due to the impact on clients of the pandemic we were faced with a higher demand for financial support through our bursary scheme and we are grateful for the additional grants that we received to enable us to meet clients' expectations. Despite the problems resulting from the pandemic we were able to end the year with a satisfactory surplus and to bolster our reserves that had been under some pressure

During the year, along with 11 other providers, we became a member of a new partnership organisation, The Surrey Well Being Partnership. This partnership was formed to be in a position to pitch for a new 7 year contract to provide service to SABP, Surrey Children's Emotional Wellbeing and Mental Health Service, which I am pleased to say it was successful in winning. The gaining of this new contract required considerable work on behalf of our management and staff to enable us to be in a position to commence delivery in April 2021. Particular thanks go to our CEO Jill Rawling and to one of our supervisors Christina Powell who has subsequently taken on a directorial role with the Surrey Wellbeing Partnership. Although we have been providing a similar service for the past few years the new arrangement will require greater levels of administrative support which will require some change to the way we work.

We continue to deliver our key service of support to couples although we are concerned that we may be losing some market share due to lack of awareness amongst possible clients of what Relate does, and the quality of its service. Relate West Surrey is a Federated Centre operating under an agreement with Relate National who take on the overall mantle of promoting the brand. Due to major restructuring within the National body this is an area that requires attention for the future.

I should like to thank my fellow Trustees for the time given to the Charity and particular thanks to all our staff without whom the service would not be possible. Similarly my thanks go to Woking Borough Council and Elmbridge Borough Council whose support has been instrumental in our being able to continue providing service to those adults and young people who need our support.

L J Mussett (Chair)

## **RELATE WEST SURREY**

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

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**The Trustees present the report and accounts for Relate West Surrey for the year ended 31 March 2021.**

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Companies Act 2006 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)".

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Board of Trustees (who are also the Directors of the Company) currently comprises nine members, and for the purpose of company law, those who served during the year were:

Simon Atkinson

Simon Collins

Gary Couch (Treasurer)

Paul Crooks (resigned 26 November 2020)

Alison McLennan

Leslie J Mussett (Chair)

Alex Nairn (Vice Chair)

Ajitpal Rekhi

Elizabeth Taylor (Company Secretary)

Fengyang Zou

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

## **Governing Document**

Relate West Surrey (the Company/the Charity) is a company limited by guarantee, registered in England and Wales (Company no. 3909277) and is also an independent registered charity (Charity Registration no. 1079270). The Company is bound by its Memorandum & Articles of Association and the bylaws of Relate National.

## **Organisational Structure**

Relate West Surrey has an Executive Committee made up of Directors/Trustees who are jointly responsible for strategic direction, decision making and policy of the organisation. The centre Chief Executive Officer (CEO) has day to day responsibility for operational implementation and for meeting agreed objectives and provides regular reports to the Executive Committee and attends the Board Meetings. In order to enhance the governance of the Company three sub-committees of the Board operate in key areas namely Finance, Marketing, and Governance and have specific terms of reference. These meetings are attended by members of the Executive Committee, who have relevant experience, together with the CEO and other members of staff as required.

## **RELATE WEST SURREY**

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

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#### **VISION**

The vision of Relate West Surrey is: a future where healthy relationships are actively promoted as the heart of a thriving society.

#### **Mission**

The mission of Relate West Surrey is to make support for healthy relationships available to everyone by:

- Helping couples, families and individuals to make relationships work better;
- Helping children and young people to ensure their mental wellbeing in their daily lives;
- Delivering inclusive, high-quality services that are relevant at every stage of life;

#### **Objectives and Activities**

The objectives of Relate West Surrey are:

- To educate the public concerning the benefits of secure couple relationships, marriage and family life in order to improve the emotional, sexual and spiritual well-being of individuals which is derived from committed relationships;
- To seek to enhance the good health, both mental and physical, of adults and children by increasing public awareness of the benefit of committed couple relationships, marriage, and family life and working to prevent poverty, hardship and distress caused by the breakdown of such relationships;
- To provide counselling, advice, education, guidance and relief to adults and/or children in relation to any aspect of contemporary life or work which may prejudice their physical and mental well-being, or influence either directly or indirectly, their present or future family or couple relationships;
- To relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake and there has been no change in these during the year.

#### **Risk Management**

The Directors/Trustees are responsible for the management of the risks faced by the organisation. Risks are identified annually by each of the sub-committees who then assess, review and take any necessary remedial action prior to recommendation to the Executive Committee.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Through the risk management process the Trustees are satisfied that any major risks have been identified and action taken where necessary. It is recognised that systems can only provide reasonable, not absolute assurance that major risks have been adequately managed.

## **RELATE WEST SURREY**

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

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### **OPERATIONAL REVIEW**



#### **What we do**

Relate West Surrey is part of the largest, most professional and most experienced relationship counselling service in the country, Relate National. We help people to work through their relationship difficulties and reach their own decisions about the best way forward. There are six ways in which we provide this service:

- Relationship counselling
- Children and young people's counselling
- Family counselling
- Family mediation
- Psychosexual therapy
- Education and training

Clients can move seamlessly from one service to another as counselling proceeds. For example, a couple with relationship difficulties can be seen as a family, where the problems between them are affecting their children. Our education and training courses cover subjects such as "Parenting Children with ADHD" and "Parents Apart". A Continuing Professional Development (CPD) regime delivers our core training programme for counsellors.

## RELATE WEST SURREY

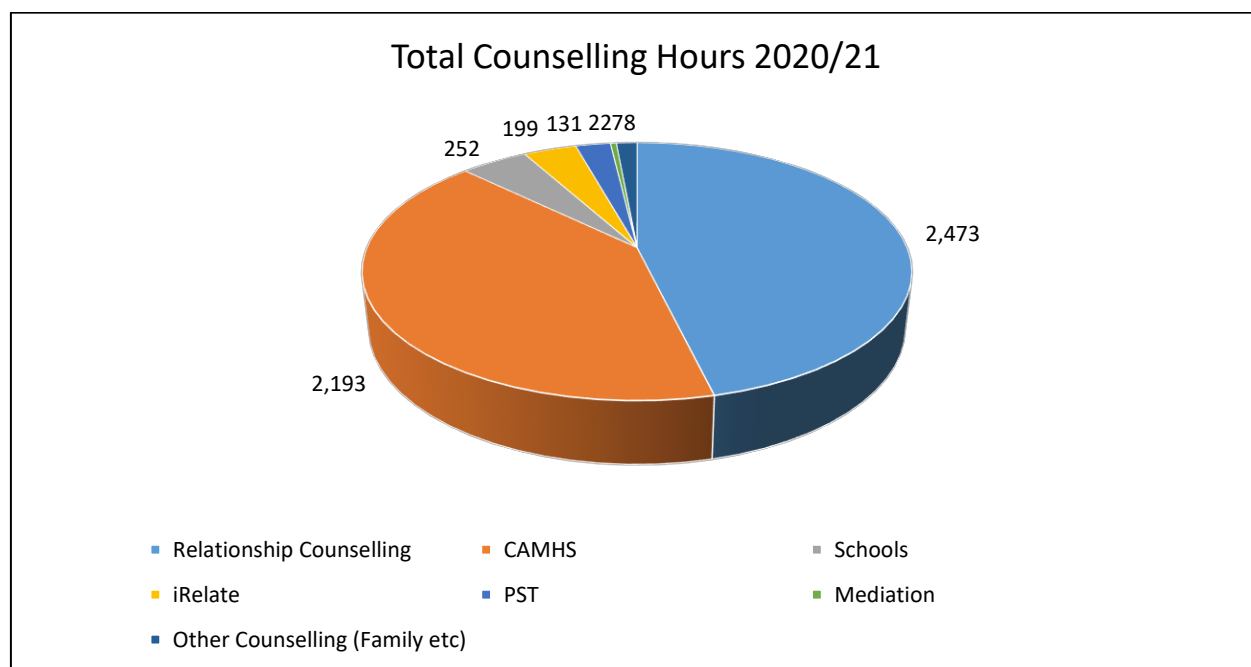
### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

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#### YEAR IN REVIEW

Due to the COVID-19 pandemic, national lockdowns and different levels of social distancing rules were in place throughout this financial year. To ensure the health and safety of our clients and staff, Relate West Surrey adapted digital tools to provide services online.

In 2020/21, these services accounted for a combined total of 5,348 counselling hours, divided by the type of service as follows:



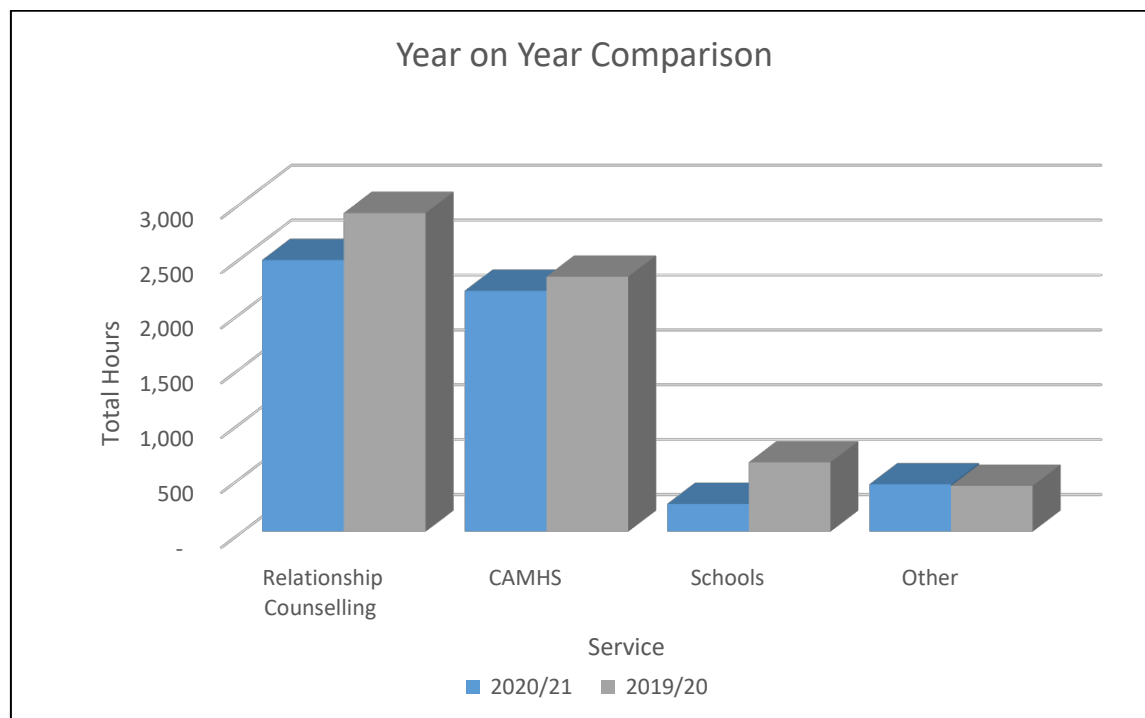
This represented an overall decrease of 12.6% compared with the previous year. This decrease was expected due to the change in demand and the transition into moving our services online due to COVID-19.

## RELATE WEST SURREY

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

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The following chart shows how our business developed, by service type:



## **RELATE WEST SURREY**

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

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#### **Developments in 2020/21**

The total number of counselling sessions completed was 5,348, a decrease of 12.6% from 2019/20. This decrease was mainly due to the initial decreased demand during national lockdowns and the changes to our working practices as we developed online capability. In spite of these challenges, we were able to record a surplus for the year of £43,880 (2019/20: £19,758).

Below is a summary of the main developments:

- **Site changes:**  
Following the UK government's guidelines, we terminated all face-to-face counselling sessions. All of our offices were closed during national lockdown periods. The Woking and Walton Offices were later opened with COVID procedures in place allowing some counsellors and staff to conduct online counselling sessions or other work that they were not able to undertake at home.
- **Working from home:**  
Great effort was put into the transition of moving our services online and ensuring our staff and counsellors to work from home with appropriate equipment and support to ensure client confidentiality.
- **CAMHS:**  
We have signed a 7 year contract to provide young people's counselling services as part of the Surrey Well Being Partnership.
- **Relationship Counselling:**  
Counselling hours fell by 14.3% year on year. The demand was especially low during national lockdown periods.
- **Young People Counselling (iRelate):**  
This service was first introduced in April 2019. In the past year, volumes grew by 51.6%. With children and young people feeling widely isolated, the demand for this service has increased.
- **Funding:**  
We obtained £22,000 of grant funding for bursary support of those who, through COVID, would not otherwise be able to afford our services.

#### **The impact of COVID-19:**

The past financial year began during national lockdown and despite some easing during the year, social distancing and other rules have remained throughout. All of our staff put in great efforts to ensure that we can provide high-quality and accessible services to those in need. We provided adequate IT systems, hardware, training and other support to our staff and counsellors to ensure they could work efficiently and confidentially from home. The CEO spoke to each staff member and counsellor to understand their individual needs to create a new work schedule. The new web counselling service was widely accepted by both counsellors and clients (adult and young clients alike). We saw much greater need for financial support to our clients and we are grateful for the additional grants we received enabling us to provide more bursary sessions to those in need.

## RELATE WEST SURREY

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

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#### FINANCIAL REVIEW

In spite of the challenges presented by COVID-19, we were able to record a surplus for the year of £43,880 (2019/20: £19,758). This performance was underpinned by £78,856 of revenue from donations and grants and we are very grateful to the people and organisations listed on page 9 who provided this support.

Gross counselling revenues held up well, with the fall in counselling hours being mitigated by a rise in achieved hourly rates. Grant funding enabled us to widen the availability of our counselling by offering financial support to those who might not otherwise be able to afford the costs and this year, we waived £22,228 in fees (2019/20: £4,993).

Total costs were well controlled, falling by £83,868 (18.3 %) to £375,641, largely as a result of significant savings in staff costs reflecting the reduced counselling activity and savings in premises costs with the move to online counselling.

Unrestricted funds stood at £134,433 at 31 March, 2021 (2020: £90,553). These funds represent the equivalent of approximately six months of fixed overheads. The Trustees believe it prudent to retain this level of reserves to enable the charity to weather the current uncertain environment and continue to serve our clients.



Leslie J Mussett  
Chair and Trustee

Dated *11th October 2021*

## **RELATE WEST SURREY**

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

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### **ACKNOWLEDGEMENTS**

The Trustees and staff would like to thank the following people and organisations for their support during the year:

Community Foundation Surrey

Elmbridge Borough Council

Matt Hawking – Virtual Marathon

National Lottery Awards for All

Tesco Bags for Life

Waitrose

Woking Borough Council

# RELATE WEST SURREY

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RELATE WEST SURREY

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I report to the trustees on my examination of the financial statements of Relate West Surrey (the charity) for the year ended 31 March 2021.

### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

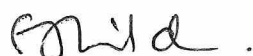
### Independent examiner's statement

Since the charity'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 Association of Chartered Certified Accountants, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde  
Chartered Certified Accountants  
4 Marigold Drive  
Bisley  
Surrey  
GU24 9SF

Dated: 11 October 2021

# RELATE WEST SURREY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2021**

		<b>Unrestricted funds 2021 £</b>	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total 2020 £</b>
	<b>Notes</b>				
<b><u>Income from:</u></b>					
Donations and legacies	<b>3</b>	29,886	86,041	-	86,041
Charitable activities	<b>4</b>	389,209	390,741	-	390,741
Investments	<b>5</b>	71	2,979	-	2,979
<b>Total income</b>		<u>419,166</u>	<u>479,761</u>	<u>-</u>	<u>479,761</u>
<b><u>Expenditure on:</u></b>					
Raising funds	<b>6</b>	(355)	494	-	494
Charitable activities	<b>7</b>	<u>375,641</u>	<u>457,128</u>	<u>2,381</u>	<u>459,509</u>
<b>Total resources expended</b>		<u>375,286</u>	<u>457,622</u>	<u>2,381</u>	<u>460,003</u>
<b>Net income for the year/ Net movement in funds</b>		43,880	22,139	(2,381)	19,758
Fund balances at 1 April 2020		<u>90,553</u>	<u>68,414</u>	<u>2,381</u>	<u>70,795</u>
<b>Fund balances at 31 March 2021</b>		<u><u>134,433</u></u>	<u><u>90,553</u></u>	<u><u>-</u></u>	<u><u>90,553</u></u>

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

All income and expenditure derive from continuing activities.

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

# RELATE WEST SURREY

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	12		405		-
<b>Current assets</b>					
Debtors	13	22,079		18,160	
Cash at bank and in hand		125,142		82,885	
		<u>147,221</u>		<u>101,045</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(13,193)</u>		<u>(10,492)</u>	
Net current assets			134,028		90,553
<b>Total assets less current liabilities</b>			<u>134,433</u>		<u>90,553</u>
<b>Income funds</b>					
Unrestricted funds			134,433		90,553
			<u>134,433</u>		<u>90,553</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.


The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 11.04.21.....

  
L J Mussett (Chair)  
Trustee

  
G Couch  
Trustee

Company Registration No. 3909277

# RELATE WEST SURREY

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

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### 1 Accounting policies

#### Charity information

Relate West Surrey is a private company limited by guarantee incorporated in England and Wales. The registered office is Provincial House, 26 Commercial Way, Woking, Surrey, GU21 6EN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

When amounts are received in advance for delivery of service, such amount is recorded as and when the service is performed rather than when the amount is contractually earned.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# RELATE WEST SURREY

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

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.6 Tangible fixed assets

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

Tangible fixed assets are stated at cost less depreciation. Assets are capitalised over £100. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	Straight line over three years.
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# RELATE WEST SURREY

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

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### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

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

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

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# RELATE WEST SURREY

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

### 3 Donations and legacies

	2021	2020
	£	£
Donations and gifts	2,580	22,566
Donated goods and services	27,306	63,475
	<u>29,886</u>	<u>86,041</u>

### 4 Charitable activities

	2021	2020
	£	£
Counselling fees	190,554	220,215
Services provided under contract	149,685	146,253
Performance related grants	48,970	24,273
	<u>389,209</u>	<u>390,741</u>

Woking Borough Council	15,000	15,000
Elmbridge Borough Council	8,970	4,485
Spelthorne Borough Council	-	4,788
Community Foundation Surrey	15,000	-
National Lottery Community Fund	10,000	-
	<u>48,970</u>	<u>24,273</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Rental income	70	3,305
Interest receivable	1	(326)
	<u>71</u>	<u>2,979</u>

# RELATE WEST SURREY

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

### 6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs (including refunded Marathon fee)	(355)	494
	<u>(355)</u>	<u>494</u>

### 7 Charitable activities

	Counselling Services	Counselling Services
	2021	2020
	£	£
Staff costs	258,179	303,933
Quality assurance and support	29,772	17,416
Office overheads	22,298	27,113
Premises costs	48,334	57,901
Relate Federation Central cost	12,406	12,223
Donated counselling services	2,958	39,127
	<u>373,947</u>	<u>457,713</u>
Share of support costs (see note 8)	98	728
Share of governance costs (see note 8)	1,596	1,068
	<u>375,641</u>	<u>459,509</u>
<b>Analysis by fund</b>		
Unrestricted funds	375,641	457,128
Restricted funds	-	2,381
	<u>-</u>	<u>2,381</u>

# RELATE WEST SURREY

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

### 8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Depreciation	98	-	98	728	-	728
Independent Examiner's Fee	-	1,596	1,596	-	1,068	1,068
	<u>98</u>	<u>1,596</u>	<u>1,694</u>	<u>728</u>	<u>1,068</u>	<u>1,796</u>
Analysed between Charitable activities	<u>98</u>	<u>1,596</u>	<u>1,694</u>	<u>728</u>	<u>1,068</u>	<u>1,796</u>

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, but nil (2020: three) of them were reimbursed a total of £nil (2020: £189) travel expenses.

# RELATE WEST SURREY

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

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Counselling	29	24
Reception	11	13
Support	3	3
	<u>43</u>	<u>40</u>

#### Employment costs

	2021 £	2020 £
Wages and salaries	246,567	293,949
Social security costs	8,969	7,710
Other pension costs	2,643	2,273
	<u>258,179</u>	<u>303,932</u>

All 33 (2020: 40) staff were part time employees, The table represents the average number of posts for the year.

The cost of Key Management Personnel during the year was £85,885 (2020: £91,986) including Employers National Insurance contributions.

There were no employees whose annual remuneration was £60,000 or more.

### 11 Taxation

The charity is exempt from corporation tax on its charitable activities.

# RELATE WEST SURREY

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

### 12 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 April 2020	20,865
Additions	503
	<hr/>
At 31 March 2021	21,368
	<hr/>
<b>Depreciation and impairment</b>	
At 1 April 2020	20,865
Depreciation charged in the year	98
	<hr/>
At 31 March 2021	20,963
	<hr/>
<b>Carrying amount</b>	
At 31 March 2021	405
	<hr/> <hr/>

### 13 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	13,310	13,675
Other debtors	4,229	4,485
Prepayments and accrued income	4,540	-
	<hr/>	<hr/>
	22,079	18,160
	<hr/> <hr/>	<hr/> <hr/>

### 14 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		5,319	3,663
Deferred income	15	2,356	4,261
Trade creditors		3,297	1,010
Other creditors		821	94
Accruals		1,400	1,464
		<hr/>	<hr/>
		13,193	10,492
		<hr/> <hr/>	<hr/> <hr/>

## RELATE WEST SURREY

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

#### 15 Deferred income

	2021 £	2020 £
Other deferred income	2,356	4,261

#### 16 Retirement benefit schemes

##### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,643 (2020 - £2,273).

#### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019 £	Resources Expended £	Balance at 1 April 2020 £	Movement in funds Incoming Resources £	Balance at 31 March 2021 £
Elmbridge BC - start up costs for Weybridge	2,000	(2,000)	-	-	-
WAVS - CAMHS resources	381	(381)	-	-	-
	<u>2,381</u>	<u>(2,381)</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Young People's Counselling fund is for providing counselling to young people of secondary school age.

#### 18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).