

Charity registration number 1079270

Company registration number 3909277 (England and Wales)

RELATE WEST SURREY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

RELATE WEST SURREY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Gurpreet Singh Dehal (Chair)	(Appointed 8 June 2023)
	Simon Collins	
	Gary Couch (Treasurer)	
	Alison MacLennan	(Appointed 8 June 2023)
	Rosie McKimmie	(Appointed 8 June 2023)
	Alex Nairn (Vice Chair)	
	Ajitpal Rekhi	
Secretary	Elizabeth Taylor	
Chief Executive Officer	Jill Rawling	
Charity number	1079270	
Company number	3909277	
Registered office	Moorcroft Centre for the Community Old School Place Westfield Woking Surrey GU22 9PB	
Independent examiner	Frances Wilde FCCA DChA Warner Wilde Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF	

RELATE WEST SURREY

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RELATE WEST SURREY

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

The trustees present their report and accounts for the year ended 31 March 2023.

CHAIR'S INTRODUCTION – FOR THE YEAR ENDED March 31st, 2023

The year under review has seen the emergence of a 'post-Covid' world, where new ways of online and hybrid working have developed (for clients, potential clients and our counselling staff). The year will also be remembered as one where a 'cost of living crisis' developed in the UK, with contributing factors to double digit inflation including events in Ukraine. It is therefore pleasing to report that, despite these significant developments, Relate West Surrey continued to provide its core range of counselling services through the year - delivering a full year small operating surplus in the process.

A flexible approach to client delivery has been key, and remains so going forward. Of the 5,127 hours of counselling hours provided over the year, 28 % were delivered face-to-face and 72% online. Sessions were delivered through the core working hours of Monday to Friday (9am to 5pm) as well as through evening and weekend periods.

In terms of service quality and provision, our counsellors are trained to a minimum of a Level 5 qualification (with most having first and second degrees also), and our waiting lists during the year have been low - allowing clients to book their initial appointment within the order of 7 days in the majority of cases.

Regarding overall demand, traditional couples counselling continued to reduce (and was lower than budgeted), while our work with young people through the Surrey Wellbeing Partnership (with Surrey and Borders Partnership NHS Foundation Trust) increased.

We continue to benefit from a number of grants, with major donors being Elmbridge Borough Council and The Community Foundation for Surrey. This area has been challenging given the widespread cost increases affecting all organisations. We had been notified in the prior year about significant service charge increases in our Commercial Way office in Woking – subsequent discussions then led to our moving to new more affordable premises in The Moorcroft Centre (in the Westfield area of Woking) in January 2023.

Relate West Surrey continued to play its part as an independent Federated Centre within the Relate Federation. It supports the Relate National organisation both through a financial contribution as a member of the Federation and through collegiate working practices. RWS recognises in particular the value offered by the National organisation in areas such as the Practice Helpline, the Penelope IT system, and Insurance support.

There have been several trustee changes over the year, with particular thanks to Elizabeth Taylor leaving after 8 years of service (as trustee and Company Secretary). It should also be noted that Jim Mussett stepped down as chair in June 2023 after 9 years of service as Chair of Relate West Surrey. On behalf of the Board and all staff, I would like to thank Jim for his stewardship of the organisation over that period.

Looking ahead to the coming year, we will be paying particular attention to strategic development (leveraging work underway at Relate National) – including marketing, website redesign, a focus on the most appropriate key performance indicators and how that may lead to improved and more appropriate services.

As the recent incoming Chair (from June 2023), I have been struck by the dedication of staff and trustees as I get to know the organisation – very inspiring to see, and I would like to thank everyone for their commitment to the charity.

G S Dehal

RELATE WEST SURREY

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

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 (FRS102)(effective 1 January 2019)".

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

Equality and Diversity

Relate West Surrey recognises and accepts its legal obligations under the Equality Act 2010. Under this Act, age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation are protected characteristics. Employees, volunteers and applicants for employment who have one or more of these characteristics are protected from all forms of unlawful discrimination in the workplace, including: direct and indirect discrimination; discrimination by association; discrimination by perception; discrimination arising from disability; harassment and victimisation.

Relate West Surrey seeks to employ a workforce that reflects the diverse community at large because Relate West Surrey values the individual contribution of people irrespective of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

Relate West Surrey will use its best endeavours to provide a working environment free from unlawful discrimination because of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

Relate West Surrey undertakes to review periodically its recruitment and selection criteria and procedures to maintain a system where individuals are selected solely on the basis of their merits and abilities.

Relate West Surrey undertakes to review its employment practices, policies and procedures, including opportunities for training and promotion, pay and benefits, discipline, selection for redundancy and retirement, to ensure that it avoids all forms of unlawful discrimination in the workplace.

All employees, volunteers and clients will be treated with dignity and respect. Relate West Surrey recognises that harassment, bullying and victimisation are forms of unlawful discrimination and has a separate policy statement on dignity at work which deals with these issues.

Relate West Surrey will make reasonable adjustments to its recruitment and selection arrangements and procedures to ensure that no applicant for employment is disadvantaged because of a disability. Whenever reasonable and practicable, Relate West Surrey will make adjustments to retain disabled employees in its workforce. This may include making reasonable adjustments to working arrangements and practices, making changes to the physical environment and/or providing auxiliary aids and services.

Relate West Surrey will not tolerate acts which breach this policy and all instances of such behaviour or alleged behaviour will be taken seriously, fully investigated and may be subject to the Disciplinary Procedure. Relate West Surrey further seeks to give all employees equal opportunity and encouragement to progress within the organisation.

RELATE WEST SURREY

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

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.

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 all 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.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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
- Individual counselling
- Family counselling
- Family mediation
- Psychosexual therapy

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. A Continuing Professional Development (CPD) programme maintains quality standards for counsellors.

RELATE WEST SURREY

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

Achievements and performance

The year in review

During the year Relate West Surrey continued to provide services online, with increased face to face counselling in line with returning demand.

In 2022/23, these services accounted for a combined total of 5,127 counselling hours, a small decrease on 2021/22. The balance of our services changed, with services for young people now accounting for more than half of our total hours and new services such as individual counselling growing as a share of the total, as shown in the chart below:

	2022/2023	2021/2022
Adult Relationship Counselling	1,758	2,280
Young People Counselling	2,885	2,820
Individual Counselling	245	0
PST	189	195
Other	50	99
Total	5,127	5,394

Developments in 2022/23

Below is a summary of the main developments during the year:

- **Site Changes**
We moved out of our Woking town centre suite of offices to a suite of offices at Moorcroft Centre for the Community in Westfield, Woking in January 2023 in order to save costs. We also took on a new lease on offices in Esher in January 2023 to cater for the increased demand for in-person counselling in Elmbridge. We now have offices in Woking and Esher and the use of an office in Farnham. We see clients from 9am to 9pm from Monday to Friday and on Saturday mornings from 9am to 1pm.
- **CLIENTS**
We saw 1,114 clients in the year ending the 31 March 2023, with 310 clients seen in person and 804 clients seen via Zoom. The number of in person sessions increased by more than 1,000 over 2021/22 as more normal working conditions returned. Our clients reported a high level of satisfaction with the service they received.
- **CAMHS**
We started year 2 of a new Mindworks (CAMHS) contract on 1 April 2022. We are part of Surrey Wellbeing Partnership formed by 12 voluntary sector organisations. We counsel more than 400 young people aged 10-18 every year as part of the CAMHS Early Intervention service to help prevent more serious mental health issues. We also offer family counselling to support young people and their families with any difficulties they may encounter at home. We work with presenting issues that range from mild anxiety to self-harm and suicidal ideation; safeguarding plays a big part in our work with young people.
- **Individual Counselling**
We launched this new service for adult individuals with mild to moderate mental health issues in January, 2023. We have seen those with anxiety, low mood, loneliness and bereavement.

RELATE WEST SURREY

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

- **Counsellors**
We employ an average of 30 highly trained and qualified counsellors who all have post-graduate qualifications in specialisms such as child and adolescent mental health or psycho-sexual therapy. The turnover of skilled counsellors accelerated during the year and we took on more trainee counsellors due to the difficulty of recruiting qualified Adult Relationship counsellors. We also took on our first trainee young people's counsellor.
- **Funding**
Raising money from grant funding to help support clients on low incomes continued to be challenging. We also lost all funding from Woking Borough Council.
- **Website**
We launched our new website in April 2023 with new content and design features to follow the re-branding of the Relate National website.

Financial review

The Charity reduced the Operating Loss to £54,802 in 2022/23, down from £79,153 the previous year. Total Income was up by £23,937 (6.4%) in spite of a small reduction in counselling hours, helped by increased fee charges in certain service lines. Even after these increases, our charges are at the lower end of market rates and we have every intention of continuing to ensure that cost is not a barrier to access to the Charity's services.

Costs were virtually constant at £450,674 although significant increases in occupancy costs resulted in us moving our head office from central Woking to smaller, more economic premises. We also increased our support for clients who might otherwise find difficulty in meeting our fees by more than 50%, waiving £17,015 in fees in 2022/23 up from £11,040 in the previous year.

Grant income fell to £30,985 (down 11.5%) and donations to £24,660 (down 31.8%) as our traditional providers came under financial pressure themselves. These funds help us to meet our occupancy costs and provide the bursary support described above. Our staff work diligently to source new donors to enable us to continue to offer financial support to clients in need.

Unrestricted funds stood at £148,405 at 31 March, 2023 (2022: £147,562). These funds represent the equivalent of approximately four months of operating costs. 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.

Acknowledgements

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

Arnold Clarke
Aviva
Community Foundation Surrey
Edward Gosling
Elmbridge Borough Council
Mortgage Bureau
Persimmon
Sovereign Houses
Woking Borough Council

London Marathon Runners:
Max Danter – virtual
Matt Hawkins
Simon Wilson

RELATE WEST SURREY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Relate West 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.

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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Gurpreet Singh Dehal (Chair)	(Appointed 8 June 2023)
Simon Collins	
Gary Couch (Treasurer)	
Alison MacLennan	(Appointed 8 June 2023)
Rosie McKimmie	(Appointed 8 June 2023)
Leslie J Mussett (Chair to 07/06/23)	(Resigned 7 June 2023)
Alex Nairn (Vice Chair)	
Ajitpal Rekhi	
Elizabeth Taylor (Company Secretary)	(Resigned 26 January 2023)
L Di Bonaventura	(Appointed 1 November 2022 and resigned 29 June 2023)
I Wilder	(Appointed 1 October 2022 and resigned 27 March 2023)

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.

The trustees' report was approved by the Board of Trustees.



Gurpreet Singh Dehal (Chair)
Trustee

Date: 16/10/23

RELATE WEST SURREY

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

I report to the trustees on my examination of the financial statements of Relate West Surrey (the charity) for the year ended 31 March 2023.

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: 30 October 2023

RELATE WEST SURREY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<u>Income from:</u>			
Counselling Fees	4	202,168	205,866
Contract income	4	193,434	164,280
Other trading activities	5	-	1,000
Investments	6	270	735
Total income		395,872	371,881
<u>Expenditure on:</u>			
Raising funds	7	3,384	8
Charitable activities	8	447,290	451,025
Total expenditure		450,674	451,033
Operating Loss		(54,802)	(79,152)
Grants		30,985	35,013
Donations		24,660	36,176
Income from grants and donations		55,645	71,189
Net movement in funds		843	(7,963)
Fund balances at 1 April 2022		147,562	155,525
Fund balances at 31 March 2023		148,405	147,562

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		69		237
Current assets					
Debtors	14	14,444		14,454	
Cash at bank and in hand		174,652		155,522	
		189,096		169,976	
Creditors: amounts falling due within one year	15	(40,760)		(22,651)	
Net current assets			148,336		147,325
Total assets less current liabilities			148,405		147,562
Income funds					
Unrestricted funds			148,405		147,562
			148,405		147,562

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 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 19. Oct. 22



Gurpreet Singh Dehal (Chair)
Trustee



Gary Couch (Treasurer)
Trustee

Company registration number 3909277

RELATE WEST SURREY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Relate West Surrey is a private company limited by guarantee incorporated in England and Wales. The registered office is Moorcroft Centre for the Community, Old School Place, Westfield, Woking, Surrey, GU22 9PB.

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 2023

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 £1000. 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.
--------------------------------	---------------------------------

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 the statement of financial activities.

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 2023

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 2023

3 Donations and legacies

	2023	2022
	£	£
Donations and gifts	4,370	8,303
Donated goods and services	20,290	27,873
	<u>24,660</u>	<u>36,176</u>

4 Charitable activities

	2023	2022
	£	£
Counselling fees	202,168	205,866
Services provided under contract	193,434	164,280
Performance related grants	30,985	35,013
	<u>426,587</u>	<u>405,159</u>

Woking Borough Council	5,000	15,000
Elmbridge Borough Council	8,970	8,970
National Lottery Community Fund	-	3,043
High Sheriff Youth Awards	4,000	2,000
Edward Gostling	8,000	5,000
Persimmon	1,000	1,000
Other	4,015	70,026
	<u>30,985</u>	<u>35,013</u>

iRelate and PST income are included within 'Counselling Fees'.

5 Other trading activities

	Total	Unrestricted funds
	2023	2022
	£	£
Fundraising events	-	1,000

RELATE WEST SURREY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Rental income	-	735
Interest receivable	270	-
	<u>270</u>	<u>735</u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
<u>Fundraising and publicity</u>		
Other fundraising costs	3,384	8
	<u>3,384</u>	<u>8</u>

8 Charitable activities

	Counselling Services 2023 £	Counselling Services 2022 £
Staff costs	313,533	322,593
Quality assurance and support	24,640	20,840
Office overheads	29,916	30,328
Premises costs	60,524	56,345
Relate Federation Central cost	16,901	15,710
Donated counselling services	-	3,525
	<u>445,514</u>	<u>449,341</u>
Share of support costs (see note 9)	168	168
Share of governance costs (see note 9)	1,608	1,516
	<u>447,290</u>	<u>451,025</u>

RELATE WEST SURREY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Depreciation	168	-	168	168	-	168
Independent Examiner's Fee	-	1,608	1,608	-	1,516	1,516
	<u>168</u>	<u>1,608</u>	<u>1,776</u>	<u>168</u>	<u>1,516</u>	<u>1,684</u>
Analysed between Charitable activities	<u>168</u>	<u>1,608</u>	<u>1,776</u>	<u>168</u>	<u>1,516</u>	<u>1,684</u>

10 Trustees

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

None of the Trustees (2022: none) were reimbursed a total of £nil (2022: nil) travel expenses.

RELATE WEST SURREY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Counselling	24	25
Reception	4	6
Support	3	3
	<u>31</u>	<u>34</u>

Employment costs

	2023 £	2022 £
Wages and salaries	300,186	307,866
Social security costs	10,385	11,686
Other pension costs	2,962	3,040
	<u>313,533</u>	<u>322,592</u>

All 31 (2022: 34) 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 £99,857 (2022: £95,555) including Employers National Insurance contributions.

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

12 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 2023

13 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2022	7,333
Disposals	(3,602)
At 31 March 2023	3,731
Depreciation and impairment	
At 1 April 2022	7,096
Depreciation charged in the year	168
Eliminated in respect of disposals	(3,602)
At 31 March 2023	3,662
Carrying amount	
At 31 March 2023	69
At 31 March 2022	237

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	6,691	9,031
Prepayments and accrued income	7,753	5,423
	14,444	14,454

15 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		4,449	4,753
Deferred income	16	20,685	9,297
Trade creditors		22,914	6,299
Other creditors		1,070	796
Accruals		(8,358)	1,506
		40,760	22,651

RELATE WEST SURREY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

16 Deferred income

	2023 £	2022 £
Other deferred income	20,685	9,297

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	20,685	9,297
Movements in the year:		
Deferred income at 1 April 2022	9,297	2,356
Released from previous periods	(9,297)	(2,356)
Resources deferred in the year	20,685	9,297
Deferred income at 31 March 2023	20,685	9,297

17 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 £2,962 (2022 - £3,040).

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).