

**Charity registration number 1079270 (England and Wales)**

**Company registration number 3909277**

**RELATE WEST SURREY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# RELATE WEST SURREY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Frank Cunnane (Chair)	(Appointed 26 November 2024)
	Gary Couch (Vice Chair and Treasurer)	
	Alastair Evans-Gordon	
	Alison MacLennan	
	Rosie McKimmie	
	Grahame Snelling	(Appointed 5 June 2024)
	Amy Stephens	
<b>Company Secretary</b>	Rosie McKimmie	
<b>Joint Chief Executives</b>	Helen Dicketts, Christina Taylor	
<b>Charity number</b>	1079270	
<b>Company number</b>	3909277	
<b>Registered office</b>	Moorcroft Centre for the Community Old School Place Westfield Woking Surrey GU22 9PB	
<b>Independent examiner</b>	Frances Wilde FCCA DChA Warner Wilde Limited Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF	

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# RELATE WEST SURREY

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 20

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# **RELATE WEST SURREY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees present their report and accounts for the year ended 31 March 2025.

### **CHAIR'S INTRODUCTION**

The year 2024/25 has been one of the most challenging in the history of Relate West Surrey. The sudden collapse of Relate National into administration in December 2024 created significant uncertainty for all Federated Centres, including our own. While potential mergers were explored with Family Action and another centre, neither ultimately proceeded. As a result, Relate West Surrey is now preparing to transition into a fully independent charity, with a new identity and rebrand planned for January 2026.

Against this difficult backdrop, our staff demonstrated remarkable resilience. Demand for our services continued to rise, with total counselling hours reaching 5,443 – an 8% increase on the previous year. Most notably, 57% of these hours were devoted to young people's counselling, reflecting the urgent and growing need for mental health support among children and young people. We introduced a counselling service for under-10s, expanded our CAMHS provision, and opened a new outpost in Haslemere to make services more accessible.

These achievements were made possible by the commitment of our highly skilled counsellors and the support of our community partners. We are deeply grateful to organisations such as Elmbridge Borough Council, whose grants and service agreements enable us to subsidise services for those on low incomes. And the Woking Rotary grant which helped us to train an Urdu-speaking counsellor for the community. Despite reduced grant income and increasing payroll costs, we continued to waive over £18,000 in fees to ensure access for those in need.

We do not underestimate the financial and operational challenges we face as we move forward. Rising costs, staff turnover, and the loss of nationally managed referral pipelines have placed considerable pressure on the charity. Yet, thanks to prudent financial management, we closed the year with reserves of £82,435 and remain committed to building a sustainable future.

On behalf of the Board of Trustees, I want to thank our staff, funders, and partners for their unwavering dedication during this turbulent year. Together, we are laying the foundations for a new chapter in our charity's history—one that will see us emerge as a stronger, more agile, and fully independent organisation, steadfast in our mission to support relationships and strengthen the wellbeing of our community.

**Frank Cunnane**

Chair of Trustees

# **RELATE WEST SURREY**

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

***FOR THE YEAR ENDED 31 MARCH 2025***

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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**

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

***FOR THE YEAR ENDED 31 MARCH 2025***

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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.

#### **Objectives and Activities**

The objectives of Relate West Surrey are:

1. 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;
2. To seek to enhance the good health, both mental and physical, of adults and children by:
  - a. Increasing public awareness of the benefit of committed couple relationships, marriage and family life; and
  - a. Working to prevent poverty, hardship and distress caused by the breakdown of such relationships;
3. To provide counselling, advice, education, guidance and relief to adults and/or children in relation to any aspect of contemporary life or work which:
  - a. May prejudice their physical or mental wellbeing; or
  - a. Influence, either directly or indirectly, their present or future family or couple relationship;
  - b. To relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; and
  - c. To promote research into all of the above Objects and to make the result available to the public.

#### **Public benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# RELATE WEST SURREY

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

*FOR THE YEAR ENDED 31 MARCH 2025*

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### **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 helps 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.

### **The Year in Review**

In 2024/25 our services accounted for a combined total of 5,443 hours, an 8% increase on 2023/24. Most of this increase was attributable to young peoples' counselling hours. We introduced a counselling service for Under 10's and delivered significantly more CAMHS counselling to young people than we were contracted by the Surrey Wellbeing Partnership to provide, reflecting the high level of demand in Surrey. This additional counselling came at a cost to the charity of around £18,000. 57% of our total hours were devoted to young peoples' counselling either in our centres in person, online or in schools.

The hours split between services is itemised below:

	<u>2024/5</u>	<u>2023/4</u>
Adult Relationship Counselling	2,231	2,365
Young People's Counselling	3,098	2,584
Psychosexual Therapy	55	81
Mediation	59	18
Total	5,443	5,048

# **RELATE WEST SURREY**

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

***FOR THE YEAR ENDED 31 MARCH 2025***

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### **DEVELOPMENTS IN 2024/25**

#### **Site Changes**

We opened an outpost in Haslemere for clients to more easily access in-person adult relationship and family counselling in the south of Surrey.

#### **CAMHS**

We started Year 4 of a 7 to 10 year Mindworks ( CAMHS ) contract on the 1 April 2024. We are part of Surrey Wellbeing Partnership formed by 12 voluntary sector organisations. We counsel more than 400 young people per year and in 2025 we increased the upper age range of those we counsel to 25, so we now see 10-25 year olds under this contract. We also offer family counselling support. We work with presenting issues which range from anxiety to self-harm and suicidal ideation; safeguarding plays a big part in our work with young people.

#### **Children's Counselling**

Due to the demand for counselling 5-10 year olds in Surrey, we obtained a grant from Surrey Wellbeing Partnership's Innovation Fund to start an 18 month project to undertake 850 hours of counselling from February 2025. We have employed specially trained counsellors to undertake this work.

#### **Staff**

We employed an average of 25 highly trained counsellors during the year who all have a minimum of a diploma in their chosen speciality but most of whom also have post-graduate qualifications in specialities such as child and adolescent mental health or psychosexual therapy. The turnover of skilled counsellors accelerated over the year with many setting up in private practice to earn a higher income.

#### **Funding**

Raising money to help clients on low incomes to access counselling continued to be a challenge but we are very grateful for the continued support of Elmbridge Borough Council with whom we have a service level agreement to support local residents.

We were also fortunate during the year to receive a grant of £4,000 from Woking Rotary towards the cost of training an Urdu-speaking adult relationship counsellor to help address relationship problems in the large Asian community in our area .

## **RELATE WEST SURREY**

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

***FOR THE YEAR ENDED 31 MARCH 2025***

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The year proved challenging financially for the Charity for many reasons:

- Our Adult Relationship Counselling services were severely disrupted by Relate National falling into administration. Our counselling volumes were 9% up year on year by the end of November, 2024 but the subsequent lack of referrals from the Relate National website meant at we ended the year some 6% down;
- We delivered services to young people over and above our CAMHS contractual obligations at a cost to the Charity of some £18,000;
- Our grant income fell by more than £12,000 as the budgets of our long time supporters came under pressure;
- Grant funds help us provide the bursary support to clients in need. With grant income under pressure, we were reluctantly forced to cut back our bursary support but nevertheless still waived more than £18,000 in fees to clients who might otherwise have been unable to afford our services;
- Whilst staff numbers remained flat, payroll costs increased by 7% as a consequence of our counselling hours increasing by 8%;
- We made significant investments in IT, marketing and premises.

The Charity ended the year with reserves of £82,435 and cash of £107,235.

### **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  
Woking Rotary Club

London Marathon Runners:  
Hashidee Hassim  
Matt Hill  
Rehan Ahmed Syed  
Matthew Stuart  
Andrew Swindlehurst  
Charlie Muldowney

## RELATE WEST SURREY

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

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Structure, governance and management**

Relate West Surrey 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 by the bylaws of Relate National.

Relate West Surrey has a Board made up of Directors/Trustees who are jointly responsible for strategic direction, decision making and policies of the organisation. The centre Chief Executive Officers (CEOs) and senior staff attend Board meetings. The CEOs have day to day responsibility for operational implementation and for meeting agreed objectives and provides regular reports to the Board. In order to enhance the governance of the Company three sub-committees of the Board operate in key areas: Finance, Governance and Marketing. These meetings are attended by Board members with relevant experience, together with the CEOs 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:

Frank Cunnane (Chair)	
Gurpreet Singh Dehal	(Resigned 10 September 2024)
Gary Couch (Vice Chair and Treasurer)	
Simon Collins	(Resigned 12 June 2024)
Alison MacLennan	
Rosie McKimmie	
Alex Nairn (Vice Chair)	
Ajitpal Rekhi	(Resigned 27 March 2025)
Kapil Bakshi	(Resigned 26 September 2025)
Alastair Evans-Gordon	
Amy Stephens	
Shallu Behar-Sheehan	(Appointed 23 May 2024 and resigned 27 March 2025)
Sophie Jenkins	(Appointed 23 May 2024 and resigned 24 July 2025)
Graham Snelling	(Appointed 5 June 2024)

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.

.....  
Frank Cunnane (Chair)  
Trustee

Date: .....

# 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 2025.

#### **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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 Limited

Chartered Certified Accountants

4 Marigold Drive

Bisley

Surrey

GU24 9SF

Date: .....

## RELATE WEST SURREY

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2025*

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £
<b><u>Income from:</u></b>					
Counselling Fees	4	234,955	-	234,955	221,175
Contract income	4	217,757	-	217,757	217,636
Investments	5	2,877	-	2,877	1,432
<b>Total income</b>		<b>455,589</b>	<b>-</b>	<b>455,589</b>	<b>440,243</b>
<b><u>Expenditure on:</u></b>					
Raising funds	6	9,004	-	9,004	1,950
Charitable activities	7	536,190	-	536,190	478,664
<b>Total expenditure</b>		<b>545,194</b>	<b>-</b>	<b>545,194</b>	<b>480,614</b>
<b>Operating Loss</b>		<b>(89,605)</b>		<b>(89,605)</b>	<b>(40,371)</b>
Grants		13,540		13,540	24,990
Donations		6,133	5,972	12,105	13,036
<b>Income from grants and donations</b>		<b>19,673</b>		<b>25,645</b>	<b>38,026</b>
<b>Net movement in funds</b>		<b>(69,932)</b>	<b>5,972</b>	<b>(63,625)</b>	<b>(2,345)</b>
Fund balances at 1 April 2024		146,060	-	146,060	148,405
<b>Fund balances at 31 March 2025</b>		<b>76,463</b>	<b>5,972</b>	<b>82,435</b>	<b>146,060</b>

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

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 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	13	17,714		18,412	
Cash at bank and in hand		107,235		149,773	
		<u>124,949</u>		<u>168,185</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(42,514)</u>		<u>(22,125)</u>	
<b>Net current assets</b>			82,435		146,060
			<u>82,435</u>		<u>146,060</u>
<b>The funds of the charity</b>					
Restricted income funds	17		5,972		-
Unrestricted funds	18		76,463		146,060
			<u>82,435</u>		<u>146,060</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 2025.

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 .....

.....  
Frank Cunnane (Chair)  
Trustee

.....  
Gary Couch (Vice Chair and Treasurer)  
Trustee

Company registration number 3909277 (England and Wales)

# RELATE WEST SURREY

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2025*

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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 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 or grantors 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.

# RELATE WEST SURREY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### 1 Accounting policies

(Continued)

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.

#### 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.
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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 the statement of financial activities.

#### 1.7 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.

# RELATE WEST SURREY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **1 Accounting policies**

**(Continued)**

#### **1.8 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.

##### ***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.

#### **1.9 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.

#### **1.10 Retirement benefits**

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

## RELATE WEST SURREY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

#### 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.

#### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	6,133	5,972	12,105	10,036	-	10,036
Donated goods and services	-	-	-	3,000	-	3,000
	<u>6,133</u>	<u>5,972</u>	<u>12,105</u>	<u>13,036</u>	<u>-</u>	<u>13,036</u>

#### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable Activities</b>		
Counselling fees	234,955	221,175
Services provided under contract	218,092	217,636
Performance related grants	13,540	24,990
	<u>466,587</u>	<u>463,801</u>

Charitable trading income  
iRelate and PST income are included.

# RELATE WEST SURREY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,877	1,432
	<u>2,877</u>	<u>1,432</u>

### 6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Other fundraising costs	9,004	1,950
	<u>9,004</u>	<u>1,950</u>

### 7 Expenditure on charitable activities

	Charitable Activities 2025 £	Charitable Activities 2024 £
<b>Direct costs</b>		
Staff costs	405,238	363,507
Quality assurance and support	28,157	36,064
Office overheads	51,502	36,540
Premises costs	21,909	24,637
Relate Federation Central cost	16,866	16,598
Donated counselling services	10,586	-
	<u>534,258</u>	<u>477,346</u>
<b>Share of support and governance costs (see note 8)</b>		
Support	-	70
Governance	1,932	1,248
	<u>536,190</u>	<u>478,664</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>536,190</u>	<u>478,664</u>

## RELATE WEST SURREY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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**8 Support costs allocated to activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation	-	70
Governance costs	1,932	1,248
	<u>1,932</u>	<u>1,318</u>
	<u><u>1,932</u></u>	<u><u>1,318</u></u>
<b>Analysed between:</b>		
Charitable Activities	1,932	1,318
	<u><u>1,932</u></u>	<u><u>1,318</u></u>

**9 Net movement in funds**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,932	-
Depreciation of owned tangible fixed assets	-	70
	<u><u>1,932</u></u>	<u><u>-</u></u>

**10 Trustees**

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

None of the Trustees (2024: none) were reimbursed a total of £nil (2024: nil) travel expenses.

**11 Employees**

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Counselling	27	24
Reception	7	6
Support	3	3
	<u>37</u>	<u>33</u>
Total	<u><u>37</u></u>	<u><u>33</u></u>

## RELATE WEST SURREY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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<b>11</b>	<b>Employees</b>	<b>(Continued)</b>	
	<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	381,207	344,880
	Social security costs	18,979	14,599
	Other pension costs	5,052	4,028
		<u>405,238</u>	<u>363,507</u>
		<u><u>405,238</u></u>	<u><u>363,507</u></u>

All 37 (2023: 31) staff were part time employees, The table represents the average number of posts for the year.

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

#### **Remuneration of key management personnel**

The remuneration of key management personnel was as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	117,964	115,049
	<u>117,964</u>	<u>115,049</u>

#### **12 Taxation**

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

#### **13 Debtors**

	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Trade debtors	250	2,880
Other debtors	5,399	2,802
Prepayments and accrued income	12,065	12,730
	<u>17,714</u>	<u>18,412</u>
	<u><u>17,714</u></u>	<u><u>18,412</u></u>

## RELATE WEST SURREY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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

	Notes	2025 £	2024 £
Other taxation and social security		6,695	8,186
Deferred income	15	30,997	8,656
Trade creditors		2,345	1,086
Other creditors		893	1,316
Accruals		1,584	2,881
		<u>42,514</u>	<u>22,125</u>

#### 15 Deferred income

	2025 £	2024 £
Other deferred income	<u>30,997</u>	<u>8,656</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>30,997</u>	<u>8,656</u>
Movements in the year:		
Deferred income at 1 April 2024	8,656	20,685
Released from previous periods	(8,656)	(20,685)
Resources deferred in the year	<u>30,997</u>	<u>8,656</u>
Deferred income at 31 March 2025	<u>30,997</u>	<u>8,656</u>

#### 16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>5,052</u>	<u>4,028</u>

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.

# RELATE WEST SURREY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	At 31 March 2025
	£	£	£
National Lottery	-	5,972	5,972
	<u>          </u>	<u>          </u>	<u>          </u>

#### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	146,060	475,597	(545,194)	76,463
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	148,405	478,269	(480,614)	146,060
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Current assets/(liabilities)	76,463	5,972	82,435
	<u>          </u>	<u>          </u>	<u>          </u>
	76,463	5,972	82,435
	<u>          </u>	<u>          </u>	<u>          </u>

## RELATE WEST SURREY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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**19 Analysis of net assets between funds**

**(Continued)**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>At 31 March 2024:</b>			
Current assets/(liabilities)	146,060	-	146,060
	<u>146,060</u>	<u>-</u>	<u>146,060</u>

**20 Related party transactions**

There were no disclosable related party transactions during the year (2024 - none).