

Company registration number: 03557614

Charity registration number: 1079585

**RELATE DORSET AND SOUTH WILTSHIRE
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

E d w a r d s & K e e p i n g

Chartered Accountants

RELATE DORSET AND SOUTH WILTSHIRE

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RELATE DORSET AND SOUTH WILTSHIRE

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

The Objects of the Centre are:

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

Relate's vision is a future in which there are Thriving Relationships in every part of life.

Our mission is to provide accessible support in the ways people need it so everyone can enjoy thriving relationships.

Summary of the year

The 2023-2024 year was difficult for the Centre due to the continuing impact of Covid-19. The Centre had re-opened but room bookings were down as a result of the Pandemic. Less funding was available having been provided during the Pandemic to keep charities going and more organisations were applying for a limited pot. We struggled to obtain grants and other forms of funding and therefore had to look into other ways of obtaining funds.

We obtained £90,000 from Thrive - £22,500 of which was an unrestricted grant and £67,500 of which was a loan. The property is on the market for sale with a 10 year Leaseback to Relate Dorset and South Wiltshire.

Counselling has been offered face to face as well as via zoom and/or phone. The male perpetrator programme has continued via zoom. We have written and delivered a Refugee Programme and a programme for female perpetrators of domestic violence.

Additional details of objectives and activities

The population of Dorset is primarily rural. This usually has an impact on people accessing Relates' services with the cost and availability of transport being a prohibitive factor. The use of zoom and phone this year has made counselling and our other programmes accessible to all.

We continue to see people coming to Relate Dorset and South Wiltshire because of money worries. We aim to make it as accessible as possible for all couples in Dorset and South Wiltshire to seek help as soon as they start having problems and in the past we were able to allocate a proportion of our surplus to bursary funding for this purpose.

Public benefit

The charity trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance, by working to prevent harm and distress by helping couples, families and individuals to make relationships work better and to educate the general public in this regard. The charity's activities do not include any detriment to beneficiaries or convey any significant incidental private benefit to those governing the charity. The charity's beneficiaries - families in relationship crisis or experiencing difficulties - are the general public.

Volunteers

To ensure quality we use qualified and experienced practitioners to deliver our services and offer placements to trainees on Relate Training courses and to counsellors training to work with children and young people locally on recognised courses. Volunteers greatly enhance our services in reception and trustee roles. We are grateful for the knowledge, skills and experience that they willingly bring to the charity.

RELATE DORSET AND SOUTH WILTSHIRE

TRUSTEES' REPORT

ACHIEVEMENT AND PERFORMANCE

The trustees have met more regularly than usual during this year in order to review the ongoing financial situation. They also review progress of the Business Plan via action planning. We are increasingly finding that having a wider portfolio of counselling, education and separation services enables clients to access the right service at the right time and builds confidence in the Relate brand as providing relationship help at every stage of life.

Counselling

We have been able to continue to offer counselling services throughout the year face to face and via zoom and 'phone.

We collect outcome measures using PHQ9 and ENRICH standardised tools alongside a bespoke pre and post counselling questionnaire.

Children and Young People (CYP)

In 2023 -24, on our own and in partnership with Mid Wilts Relate, we continued to deliver sessions to children and young people in Salisbury and wider Wiltshire schools. We also delivered sessions to children in schools in Dorchester and West Dorset thanks to funding from the Local Alliance Groups. We delivered private CYP counselling. We have continued our work in Dorset and offered counselling sessions to young people outside of school. We continue to seek funding to enable us to deliver important prevention and early intervention work with children and young people enabling better social and emotional skills, communication, the ability to manage their own behaviour and mental health, giving a stronger foundation for learning at school, an easier transition into adulthood, better job prospects, healthier relationships and improved mental and physical health.

Families

We have continued to engage with Dorset Families Matter (Dorset's response to the national 'Troubled Families' agenda) to provide access for eligible families to core and bespoke services.

Perpetrator Programmes

We have continued to run the Choose To Change programme for male perpetrators of domestic violence and Time To Change for female perpetrators of domestic violence via zoom. We have obtained Respect accreditation.

Refugee Programme

We have written a unique programme for refugees which we have delivered to Dorset Council to great acclaim. We are looking to deliver this programme further afield.

Supervised Contact

We continue to offer this service being the only place in the area to do so. We have clients travelling many miles to see their children. Income from this service is continuing to increase.

Room hire and conferences

RDSW offer a welcoming, professional service to businesses and members of the local community. Users appreciate the tranquillity of the building and the convenience offered by the location in Poundbury. In 2023-24 bookings continued to increase and many have been taken for next year.

Co-location

Redlands Counselling Training continue to use our facilities for their counselling training courses and have booked rooms for next year. The organisation that delivers PIP benefit assessments has continued to rent their room. We have rented out two other rooms and are advertising one other room to rent and a great deal of interest has been shown in renting it.

RELATE DORSET AND SOUTH WILTSHIRE

TRUSTEES' REPORT

FINANCIAL REVIEW

RDSW annual expenditure was £391,217 the greater part allocated to staff costs. Annual income was £294,274 leaving a net loss of £96,943.

The Trustees designate that reserves should cover 4 months running costs (approximately £140,000). We continue to monitor the level of our unrestricted reserves regularly. We do not currently have sufficient funds to cover this but will do once the property has been sold. Unrestricted funds amount to £349,039 of which £314,250 is the freehold property value.

The unrestricted income derived has decreased due to the ongoing effects of the pandemic.

Over recent years there have been changes in the profile of the funding we receive. There is significantly less funding available since the Pandemic with more Charities applying for any available funding. Activities are funded as specific projects and contracts, rather than out of Local Authority grants. The administration is significantly more complex, and the cost of securing this type of funding increases our overhead costs. We work in partnership with Relate Mid Wilts to deliver children and young people's counselling in schools in South Wiltshire under a County Council contract.

We aim to provide access to services to all, regardless of their financial status. Support from Dorchester Joint Markets, Awards for All and other local funders has been valuable in attaining this aim. We are grateful to a number of local trusts who support us with regular donations. We have a fundraising plan and approach local and national funders to replenish our bursary fund.

Our solar panel installation continues to generate an income alongside sustainable electricity. We also hire out rooms at our premises in Poundbury to the private sector, the statutory sector and to other voluntary and community groups.

Our next year's budget shows a small loss due to the continuing effects of Covid-19.

Going concern

The Trustees recognise the need to improve income streams to cover outgoing costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Relate Dorset and South Wiltshire (RDSW) is a registered charity and company limited by guarantee governed by a memorandum of association dated 5th March 1998. Trustee Directors are elected at the AGM and appointed by the members. Our work is conducted within the requirements of our Constitution and Articles of Association. The board of Trustees oversee the operational and strategic direction of the organisation. Prospective trustees are invited to attend trustee meetings in a co-opted capacity to gain an understanding of the organisation and then taken through an induction process carried out by the Chair. All trustees are invited to attend training alongside staff and practitioners.

Relationships with any related parties

RDSW is a member of the Relate Federation and as such benefits from the centrally produced policies, procedures and expertise of a large nationally recognised body. Whilst Relate National have offered the opportunity to all Relate Centres to merge with the national charity the trustees have decided that at present it best serves local people and the charitable objectives to remain an independent member of the federation, along with 30 or so other Centres across the country. The Relate Federation supports us with the provision of training, clinical standards, advice and peer support. National contracts enable RDSW to offer free at the point of access services to specific groups eg the Royal Navy and Royal Marines.

RDSW is a director organisation of Continuum, a consortium of Dorset charities providing services to 0-25 year olds and their families.

Risk management

The trustees hold a risk register and review risk regularly.

RELATE DORSET AND SOUTH WILTSHIRE

TRUSTEES' REPORT

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees:	Mrs M M Baker, chair Mrs D Fairhurst Ms K J Delafield (appointed 25 October 2023) Mr A J Richards (appointed 25 October 2023) Mrs S E Ibbitson (appointed 6 March 2024) Miss L V Purchase (resigned 12 September 2023) Mr I Hawkins (resigned 25 October 2023)
President:	Mr G Streatfeild MBE DL
Chief Executive Officer:	Mrs S Merriott
Registered Office:	Inspirations 2 Poundbury Business Centre Poundbury Dorchester Dorset DT1 3WA The charity is incorporated in England and Wales.
Company Registration Number:	03557614
Charity Registration Number:	1079585
Independent Examiner:	H E Jones BA (Hons) FCCA Edwards & Keeping Chartered Accountants Unity Chambers 34 High East Street Dorchester Dorset DT1 1HA

RELATE DORSET AND SOUTH WILTSHIRE

TRUSTEES' REPORT

Statement of trustees' responsibilities

The trustees (who are also the directors of Relate Dorset and South Wiltshire for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Mrs M M Baker
Trustee

RELATE DORSET AND SOUTH WILTSHIRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RELATE DORSET AND SOUTH WILTSHIRE

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

.....
H E Jones BA (Hons) FCCA
Edwards & Keeping
Chartered Accountants

Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

Date:.....

RELATE DORSET AND SOUTH WILTSHIRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024 (INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	24,903	52,820	77,723	52,854
Charitable activities	4	145,152	-	145,152	132,750
Other trading activities	5	69,146	-	69,146	48,205
Investment income	6	2,253	-	2,253	3,081
Other income	7	-	-	-	2,761
Total income		<u>241,454</u>	<u>52,820</u>	<u>294,274</u>	<u>239,651</u>
Expenditure on:					
Charitable activities	8	<u>(288,487)</u>	<u>(102,730)</u>	<u>(391,217)</u>	<u>(355,259)</u>
Total expenditure		<u>(288,487)</u>	<u>(102,730)</u>	<u>(391,217)</u>	<u>(355,259)</u>
Net expenditure		(47,033)	(49,910)	(96,943)	(115,608)
Transfers between funds		<u>4,691</u>	<u>(4,691)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(42,342)	(54,601)	(96,943)	(115,608)
Reconciliation of funds					
Total funds brought forward		<u>391,381</u>	<u>79,715</u>	<u>471,096</u>	<u>586,704</u>
Total funds carried forward	18	<u><u>349,039</u></u>	<u><u>25,114</u></u>	<u><u>374,153</u></u>	<u><u>471,096</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 18.

RELATE DORSET AND SOUTH WILTSHIRE

(REGISTRATION NUMBER: 03557614)
BALANCE SHEET AS AT 31 MARCH 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	13		314,250		311,382
Current assets					
Debtors	14	29,132		37,480	
Cash at bank and in hand		<u>131,623</u>		<u>147,188</u>	
		160,755		184,668	
Creditors: Amounts falling due within one year	15	<u>(37,185)</u>		<u>(24,954)</u>	
Net current assets			<u>123,570</u>		<u>159,714</u>
Total assets less current liabilities			437,820		471,096
Creditors: Amounts falling due after more than one year	16		<u>(63,667)</u>		<u>-</u>
Net assets			<u><u>374,153</u></u>		<u><u>471,096</u></u>
Funds of the charity:					
Restricted		25,114		79,715	
Unrestricted income funds					
Unrestricted		<u>349,039</u>		<u>391,381</u>	
Total funds	18		<u><u>374,153</u></u>		<u><u>471,096</u></u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Mrs M M Baker
Trustee

RELATE DORSET AND SOUTH WILTSHIRE

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

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Inspirations
2 Poundbury Business Centre
Poundbury
Dorchester
Dorset
DT1 3WA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

Basis of preparation

Relate Dorset and South Wiltshire meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. However, the Trustees recognise the need to increase income streams in future years to cover operating costs.

Exemption from preparing a cash flow statement

The charity has not included a cash flow statement in these financial statements in accordance with Bulletin 1 published on 2 February 2016.

Income and endowments

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

Turnover is shown net of sales/value added tax, returns, rebates and discounts.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

RELATE DORSET AND SOUTH WILTSHIRE

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

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	Not depreciated
Improvements to freehold property	25% reducing balance basis
Fixtures, fittings and equipment	25% reducing balance basis
Solar panels	20% straight line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

RELATE DORSET AND SOUTH WILTSHIRE

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted		Total 2024	Total 2023
	General £	Restricted £	£	£
Donations and legacies;				
Donations received	2,403	-	2,403	1,726
Grants	22,500	52,820	75,320	51,128
	<u>24,903</u>	<u>52,820</u>	<u>77,723</u>	<u>52,854</u>

Income from donations and grants in 2023 was £52,854 of which £4,726 was attributable to unrestricted funds and £48,128 to restricted funds.

4 Income from charitable activities

	Unrestricted		Total 2024	Total 2023
	General £	Restricted £	£	£
Client contributions and contracts	<u>145,152</u>	<u>-</u>	<u>145,152</u>	<u>132,750</u>

All income from charitable activities in 2023 was attributable to unrestricted funds.

RELATE DORSET AND SOUTH WILTSHIRE

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

5 Income from other trading activities

	Unrestricted		Total 2024	Total 2023
	General £	Restricted £	£	£
Fundraising	1,434	-	1,434	787
Hire of premises	66,886	-	66,886	46,398
Solar power income	826	-	826	1,020
	<u>69,146</u>	<u>-</u>	<u>69,146</u>	<u>48,205</u>

All income from other trading activities in 2023 was attributable to unrestricted funds.

6 Investment income

	Unrestricted		Total 2024	Total 2023
	General £	Restricted £	£	£
Interest receivable	<u>2,253</u>	<u>-</u>	<u>2,253</u>	<u>3,081</u>

All investment income in 2023 was attributable to unrestricted funds.

7 Other income

	Unrestricted		Total 2024	Total 2023
	General £	Restricted £	£	£
Insurance claims	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,761</u>

All other income in 2023 was attributable to unrestricted funds.

RELATE DORSET AND SOUTH WILTSHIRE

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

8 Expenditure on charitable activities

	Counselling, therapy, mediation, education and learning £	Total 2024 £	Total 2023 £
Staff costs (see note 12)	312,800	312,800	287,481
Counselling and administrative services	-	-	1,739
Training and treatment management	18,307	18,307	12,605
Catering costs	1,152	1,152	1,183
Rent and rates	849	849	3,773
Light, heat and power	2,922	2,922	1,725
Insurance	3,106	3,106	2,872
General maintenance	4,349	4,349	5,797
Telephone and internet	3,542	3,542	3,521
Printing, postage and stationery	1,713	1,713	2,193
Publications and membership fees	11,747	11,747	11,545
Cleaning	4,058	4,058	3,153
Travel	30	30	199
Computer software and maintenance	8,705	8,705	4,618
Advertising	186	186	1,161
Bad debts written off	193	193	-
Accountancy fees	2,645	2,645	2,415
Independent examiner's fee	600	600	580
Legal and professional fees	5,212	5,212	430
Employment tribunal payment	-	-	3,250
Bank charges	1,350	1,350	195
Loan interest	1,709	1,709	-
Irrecoverable VAT	3,792	3,792	3,520
General expenses	77	77	86
Depreciation	2,173	2,173	1,218
	<u>391,217</u>	<u>391,217</u>	<u>355,259</u>

£288,487 (2023 - £285,929) of the above expenditure was attributable to unrestricted funds and £102,730 (2023 - £69,330) to restricted funds.

RELATE DORSET AND SOUTH WILTSHIRE

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

9 Government grants

Government grants were received in the year in respect of Local Alliance Group funding for children and young people counselling as well as the Apprenticeship Scheme in the previous year. The amount of grants recognised in the financial statements was £33,813 (2023 - £1,500).

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	2,173	1,218
Accountant's fees - independent examination	600	580
Accountant's fees - accountancy and other services	<u>2,645</u>	<u>2,415</u>

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	301,991	278,252
Social security costs	7,952	6,969
Pension costs	<u>2,857</u>	<u>2,260</u>
	<u>312,800</u>	<u>287,481</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Employees	<u>11</u>	<u>11</u>

No employee received emoluments of more than £60,000 during the year.

RELATE DORSET AND SOUTH WILTSHIRE

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

13 Tangible fixed assets

	Freehold property £	Property improvements £	Fixtures, furniture and equipment £	Solar panels £	Total £
Cost					
At 1 April 2023	307,726	124,552	59,410	9,173	500,861
Additions	-	-	5,041	-	5,041
At 31 March 2024	307,726	124,552	64,451	9,173	505,902
Depreciation					
At 1 April 2023	-	124,552	55,754	9,173	189,479
Charge for the year	-	-	2,173	-	2,173
At 31 March 2024	-	124,552	57,927	9,173	191,652
Net book value					
At 31 March 2024	307,726	-	6,524	-	314,250
At 31 March 2023	307,726	-	3,656	-	311,382

14 Debtors

	2024 £	2023 £
Trade debtors	20,945	28,429
Prepayments	5,575	7,196
Accrued income	2,612	1,855
	29,132	37,480

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans	5,183	-
Trade creditors	2,025	820
Other taxation and social security	63	-
VAT repayable	4,814	4,939
Other creditors	17,284	12,244
Accruals	7,816	6,951
	37,185	24,954

16 Creditors: amounts falling due after one year

	2024 £	2023 £
Bank loans	63,667	-

RELATE DORSET AND SOUTH WILTSHIRE

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

17 Commitments

Pension commitments

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £2,857 (2023 - £2,260).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

RELATE DORSET AND SOUTH WILTSHIRE

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

18 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted					
General					
General fund	50,091	241,454	(281,738)	15,506	25,313
Capital fund	307,726	-	-	-	307,726
	<u>357,817</u>	<u>241,454</u>	<u>(281,738)</u>	<u>15,506</u>	<u>333,039</u>
Designated					
Bursary fund	5,000	-	-	-	5,000
Property maintenance fund	10,000	-	(4,000)	-	6,000
IT fund	16,564	-	(2,564)	(10,000)	4,000
Planning and marketing fund	2,000	-	(185)	(815)	1,000
	<u>33,564</u>	<u>-</u>	<u>(6,749)</u>	<u>(10,815)</u>	<u>16,000</u>
Total unrestricted	<u>391,381</u>	<u>241,454</u>	<u>(288,487)</u>	<u>4,691</u>	<u>349,039</u>
Restricted					
Children in Need CYP Counselling fund	166	-	(166)	-	-
Verwood Solar Farm Grant fund	1,516	-	-	-	1,516
Learning Difficulties Family Counselling Bursary fund	1,000	-	(150)	-	850
National Lottery Fund Choose2Change Programme fund	47,792	21,395	(66,728)	(2,459)	-
Somerset Covid-19 Response & Recovery Fund	253	-	(253)	-	-
Social Enterprise Support Fund (Time to Change)	24,785	(10,599)	(11,954)	(2,232)	-
Wiltshire Community Fund	1,002	-	(440)	-	562
Arnold Clark Community Grant Fund	137	-	(137)	-	-
Magic Little Grants Fund	392	-	(141)	-	251
Welcome to Dorset Fund	672	-	-	-	672
Dorchester Car Boot fund	2,000	-	(2,000)	-	-
Dorchester Locality Group Fund	-	19,980	(15,030)	-	4,950
West Dorset LAG Fund	-	13,833	(5,035)	-	8,798
Willdoes Fund	-	3,600	(270)	-	3,330
Police and Crime Commissioner Fund	-	4,611	(426)	-	4,185
Total restricted	<u>79,715</u>	<u>52,820</u>	<u>(102,730)</u>	<u>(4,691)</u>	<u>25,114</u>
Total funds	<u>471,096</u>	<u>294,274</u>	<u>(391,217)</u>	<u>-</u>	<u>374,153</u>

The amounts included under transfers from restricted funds to unrestricted funds during the year relate to the purchase of capital equipment included as part of additions in Note 13 - Tangible fixed assets.

RELATE DORSET AND SOUTH WILTSHIRE

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

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General fund	124,990	191,523	(281,338)	14,916	50,091
Capital fund	307,726	-	-	-	307,726
	<u>432,716</u>	<u>191,523</u>	<u>(281,338)</u>	<u>14,916</u>	<u>357,817</u>
<i>Designated</i>					
Bursary fund	5,000	-	-	-	5,000
Property maintenance fund	29,399	-	(3,214)	(16,185)	10,000
IT fund	17,034	-	(470)	-	16,564
Planning and marketing fund	1,200	-	(907)	1,707	2,000
	<u>52,633</u>	<u>-</u>	<u>(4,591)</u>	<u>(14,478)</u>	<u>33,564</u>
Total unrestricted funds	<u>485,349</u>	<u>191,523</u>	<u>(285,929)</u>	<u>438</u>	<u>391,381</u>
Restricted					
Children in Need CYP Counselling fund	6,177	-	(6,011)	-	166
Verwood Solar Farm Grant fund	1,631	-	(115)	-	1,516
Learning Difficulties Family Counselling Bursary fund	1,000	-	-	-	1,000
National Lottery Fund Choose2Change Programme fund	54,388	40,628	(46,786)	(438)	47,792
Somerset Covid-19 Response & Recovery Fund	423	-	(170)	-	253
National Lottery for Parenting Apart Programme Fund	4,293	-	(4,293)	-	-
Social Enterprise Support Fund (Time to Change)	29,579	-	(4,794)	-	24,785
Wiltshire Community Fund	3,714	-	(2,712)	-	1,002
Verdon Smith Charitable Foundation Fund	150	-	(150)	-	-
Arnold Clark Community Grant Fund	-	750	(613)	-	137
Magic Little Grants Fund	-	500	(108)	-	392
Welcome to Dorset Fund	-	4,000	(3,328)	-	672
Dorchester Car Boot fund	-	2,000	-	-	2,000
Children in Need Resources Fund	-	250	(250)	-	-
	<u>101,355</u>	<u>48,128</u>	<u>(69,330)</u>	<u>(438)</u>	<u>79,715</u>
Total restricted funds	<u>101,355</u>	<u>48,128</u>	<u>(69,330)</u>	<u>(438)</u>	<u>79,715</u>
Total funds	<u>586,704</u>	<u>239,651</u>	<u>(355,259)</u>	<u>-</u>	<u>471,096</u>

The amounts included under transfers from restricted funds to unrestricted funds during the previous year relate to the purchase of capital equipment included as part of additions in tangible fixed assets.

RELATE DORSET AND SOUTH WILTSHIRE

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

Purpose of designated funds

The 'Bursary fund' represents funds as agreed by the trustees to be utilised specifically to enable people who are suffering relationship difficulties but with financial hardship to access the services of the charity.

The 'Property maintenance fund' represents funds as agreed by the trustees to be utilised specifically towards the maintenance of the freehold building.

The 'IT fund' represents funds as agreed by the trustees to be utilised specifically towards the purchase of IT equipment.

The 'Planning and marketing fund' represents funds as agreed by the trustees to be utilised specifically towards the future development and promotion of the charity.

Purpose of restricted funds

The 'Children in Need CYP Counselling fund' represents a grant received to be specifically used towards one to one counselling sessions for children and young people with emotional and psychological difficulties in the Weymouth, Portland and Dorchester area and was fully utilised in the year.

The 'Verwood Solar Farm Grant fund' represents a grant received from the Verwood Solar Farm Fund Group to be specifically used towards relationship counselling in Verwood.

The 'Learning Difficulties Family Counselling Bursary fund' represents grants received from the The Bailey Thomas Charitable Fund to be specifically used towards counselling for families of people with learning difficulties.

The 'National Lottery Fund Choose2Change Programme fund' represents a grant received from The National Lottery Community Fund to be specifically used towards a programme for perpetrators of domestic abuse and was fully utilised in the year.

The 'Somerset Covid-19 Response & Recovery Fund' represents a grant received from the Somerset Community Foundation to be specifically used towards continuing delivery professional counselling services during Covid-19 and was fully utilised in the year.

The 'Social Enterprise Support Fund (Time to Change)' represents a grant received from The National Lottery Community Fund as part of the Social Enterprise Support Fund: Restart and Recover to be specifically used towards staff costs to support delivery of a new programme for female perpetrators of domestic abuse and was fully utilised in the year.

The 'Wiltshire Community Fund' represents a grant received from The Wiltshire Community Foundation to be specifically used towards training counsellors.

The 'Arnold Clark Community Grant Fund' represents a grant received to be specifically used towards recruitment in the Salisbury area and was fully utilised in the year.

The 'Magic Little Grants Fund' represents a grant received from Localgiving to be specifically used towards community coffee mornings.

The 'Welcome to Dorset Fund' represents a grant received from the Dorset Community Foundation to be specifically used towards refugee programmes.

The 'Dorchester Car Boot Fund' represents a grant received from Dorset Council to be specifically used towards lower cost counselling sessions for children and young people from low-income households and was fully utilised in the year.

The 'Dorchester Locality Group Fund' represents a grant received from Dorset Council to be specifically used towards delivery of children and young people counselling in consortium with Wessex Multi Academy Trust.

The 'West Dorset LAG Fund' represents a grant received from Dorset Council to be specifically used towards delivery of children and young people counselling in consortium with West Dorset Schools collaboration.

The 'Willdoes Fund' represents a grant received from Willdoes to be specifically used towards delivery of children and young people counselling to young carers in conjunction with MYTIME.

RELATE DORSET AND SOUTH WILTSHIRE

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

The 'Police and Crime Commissioner Fund' represents a grant received from PCC Community Action Fund and Wiltshire Community Foundation to be specifically used towards providing a range of relationship focussed counselling services in the Salisbury area.

19 Analysis of net assets between funds

	Unrestricted			2024
	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	314,250	-	-	314,250
Current assets	119,641	16,000	25,114	160,755
Current liabilities	(37,185)	-	-	(37,185)
Creditors over 1 year	<u>(63,667)</u>	<u>-</u>	<u>-</u>	<u>(63,667)</u>
Total net assets	<u>333,039</u>	<u>16,000</u>	<u>25,114</u>	<u>374,153</u>

20 Related party transactions

There were no related party transactions in the year.