



Registered Charity Number : 1096975
Registered Company Number : 04664883

RELATE CAMBRIDGESHIRE

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

RELATE CAMBRIDGESHIRE

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RELATE CAMBRIDGESHIRE

**THE REFERENCE AND ADMINISTRATION OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Directors and trustees

I Maddison (Chairman)
J Dibnah
J Rackowe
F McLeman
S Escott
L Amos
A Bayliss

Charity Registered Number

1096975

Company Number

04664883

Principal Office

3 Brooklands Avenue, Cambridge, CB2 8BB

Independent Examiner

Thomas Quinn, 15 Station Road, St Ives, Cambridgeshire, PE27 5BH

RELATE CAMBRIDGESHIRE

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report together with the financial statements of Relate Cambridgeshire for the year ended 31 March 2022. The trustees have adopted the provisions of 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 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT**a. Constitution**

The objective of Relate Cambridgeshire is to enhance the quality of the couple and, thereby parental family relationships, to help avoid unnecessary breakdown and to limit the damage commonly accompanying poor

b. Method of appointment or election of Trustees

Each year director trustees are elected from the members of Relate Cambridgeshire at the AGM. During the year, up to two more members may be co-opted onto the Executive Committee but stand for election in subsequent years. Potential director trustees who support and can contribute to the organisation are encouraged to join. This is done by advertising, charity networks and contacts.

c. Risk Management

The Trustees of Relate Cambridgeshire have considered the major risks to which the charity is exposed, in particular those related to the operations and finances of the centre, and are satisfied that systems are in place to mitigate its exposure to all the major risks.

d. Reserves Policy

The Trustees have established a Reserves Policy in order to maintain reserves which are generally required for the organisation and include a contingency fund to meet unforeseen emergencies. They will also maintain reserves at an overall level which enables the management of short term cash flow fluctuations.

As of 31 March 2022, the Trustees have a Trustee Reserve of £100,000 (2021: £116,230) to cover three months running costs as recommended by Relate Central Office. The Trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

RELATE CAMBRIDGESHIRE

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2022

The report of the trustees

The financial statements set out on pages 7 to 15 have been prepared in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

As anticipated the level of counselling activity post Covid-19 is taking time to get back to that before the pandemic and continues to be a challenge. Most, if not all, counselling in the year to March 2022 remained online. Whilst more counselling was done over the year as a whole counselling capacity fell as the number of counsellors decreased. But the most significant impact when compared to the previous year is the loss of the Job Retention Scheme and other Covid-19 grants. Establishment costs have been reduced and counsellors' pay arrangements have been restructured to control costs but this has not yet been sufficient to compensate for the loss of income. This has resulted in a deficit for the year of £38,696 (2021 deficit of £121). The directors are nevertheless satisfied that the charity is in a position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

The Statement of Financial Activities shows incoming resources for the year of a revenue nature of £263,706 (2021, £314,411), giving realised net (deficit) resources of £(38,696), (2021: deficit £121). A majority of the expenditure is spent on provision of the counselling service, management and administration.

The Trustees would particularly like to thank the following for their support:

Girton Town Charity
 Children in Need
 John Huntingdon's Charity
 Huntingdon Freeman Trust
 Awards for All
 National Lottery

Change of name

During the year the company and charity name was changed from Relate Cambridge to Relate Cambridgeshire.

Statement of Trustees responsibilities

Company law requires the trustees to prepare financial statements for each financial year which 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 the 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 estimates and judgement that are reasonable and prudent;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

RELATE CAMBRIDGESHIRE

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees are responsible for maintaining proper accounting records which 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.

The Trustees 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.

Approved by order of the board of trustees on 16 November 2022 and on its behalf by:



.....
I Maddison - Chairman

RELATE CAMBRIDGESHIRE

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Independent examiner's report to the Trustees of Relate Cambridgeshire

We report on the financial statements of the charity for the year ended 31 March 2022 which are set out on pages 7 to 15, which have been prepared in accordance with section 145 of the Charities Act 2011 and the Statement of Recommended Practice applicable for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective January 2015).

Respective responsibilities of Trustees and examiner

The charity's trustees (who are also directors for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011(the 2011 Act)) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to a full audit under company law, or otherwise, and is eligible for independent examination. It is our responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

We have conducted our examination in accordance with the General Directions given by the Charity Commissioners for England and Wales setting out the duties of an independent examiner issued by Charity Commissioners under section 145(5)(b) of the Act relating to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statements below:

RELATE CAMBRIDGESHIRE

INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2022

Independent Examiner's statement

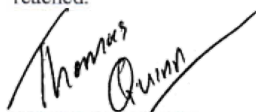
Subject to the limitations upon the scope of our work as detailed above, in connection with our examination, no matter has come to our attention:

1) which gives us reasonable cause to believe that in any material respect, the requirements

- i) to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006; and
- ii) to prepare Financial Statements, which accord with the accounting records and comply with the accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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 January 2015)

have not been met; or

2) to which, in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.



THOMAS QUINN
15 STATION ROAD
ST IVES
CAMBRIDGESHIRE
PE27 5BH

DATE ... 16 November 2022 ...

RELATE CAMBRIDGESHIRE

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

		Restricted Funds £ 2022	Unrestricted Funds £ 2022	Total Funds £ 2022	Total Funds £ 2021
INCOME AND ENDOWMENTS FROM:	Note				
Voluntary Income	3	24,795	9,927	34,722	39,938
Activities for generating funds	5	-	227,955	227,955	179,976
Investment income	4		63	63	143
Government grants	6	-	966	966	94,354
TOTAL INCOME AND ENDOWMENTS		24,795	238,911	263,706	314,411
EXPENDITURE ON:					
Charitable activities	7	23,692	262,247	285,939	301,862
Governance costs	8	1,103	15,360	16,463	12,670
TOTAL EXPENDITURE		24,795	277,607	302,402	314,532
NET (DEFICIT)		-	(38,696)	(38,696)	(121)
RECONCILIATION OF FUNDS					
Total funds brought forward		-	197,148	197,148	197,269
Net movement in funds		-	(38,696)	(38,696)	(121)
TOTAL FUNDS CARRIED FORWARD		-	158,452	158,452	197,148

All activities derive from continuing operation

The notes on pages 9 to 15 form part of these financial statements.

RELATE CAMBRIDGESHIRE

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022	2021
		£	£
Fixed Assets	10	<u>10,232</u>	<u>5,492</u>
Total fixed assets		10,232	5,492
Current Assets			
Debtors	11	<u>11,205</u>	<u>13,392</u>
Cash at bank		<u>168,207</u>	<u>219,327</u>
		179,412	232,719
Creditors: Amounts falling due within one year	12	(<u>31,192</u>)	(<u>41,063</u>)
Net Current Assets		<u>148,220</u>	<u>191,656</u>
NET ASSETS		<u>£ 158,452</u>	<u>£ 197,148</u>
FUNDS			
Trustees Reserve	13	<u>100,000</u>	<u>116,230</u>
General Fund	13	<u>58,452</u>	<u>80,918</u>
		<u>£ 158,452</u>	<u>£ 197,148</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

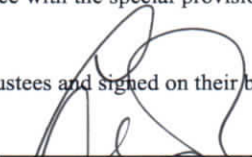
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2016 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and signed on their behalf, by:


 Ian Maddison
 Chairman


 Fiona McLeman
 Director

Approved by the board of trustees on 16 November 2022

The notes on pages 9 to 15 form part of the financial statements

RELATE CAMBRIDGESHIRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. LEGAL FORM

The charity is a registered charity registered in England and Wales number 1096975 and a company limited by guarantee, having no share capital, incorporated in England and Wales number 04664883.

2. ACCOUNTING POLICIES**BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements of the charitable company, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102. This Financial Reporting Standard is applicable in the UK and Republic of Ireland and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. - the requirements of Section 7 Statement of Cash Flows.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated Funds (Trustees Reserve) comprise unrestricted funds that have been set aside by the Trustees for specific purposes. The aim of the designated fund is set out in the notes to the accounts.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes.

INCOME

All incoming resources is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be reliably measured.

Income is deferred where it has been received ahead of the period where the funds will be used.

Donations are recognised on receipt.

Membership income is recognised in the period to which the membership fee relates.

The charity is not VAT registered.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Allocation and Apportionment of Costs:

Where possible, costs are allocated directly to the fund and activity that they relate to. Where costs are shared between activities or funds an apportionment is made using an appropriate basis such as budgeted costs or percentage of total costs.

TAXATION

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

RELATE CAMBRIDGESHIRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

DEBTORS

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

CASH AT BANK

Cash at bank includes monies held in bank current accounts and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit.

CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be estimated or measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement

RELATE CAMBRIDGESHIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

3. DONATIONS AND LEGACIES

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Donations and Grants	24,795	3,885	28,680	31,488
Local authority funding	-	6,042	6,042	8,450
	<u>24,795</u>	<u>9,927</u>	<u>34,722</u>	<u>39,938</u>

4. INCOME FROM INVESTMENTS

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Bank deposit interest received	-	63	63	143
	<u>-</u>	<u>63</u>	<u>63</u>	<u>143</u>

5. INCOME FROM FUNDRAISING ACTIVITIES

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Activities for generating funds				
Income from client services (including gift aid)	-	197,340	197,340	138,482
Income from contracted services	-	30,474	30,474	42,034
Training services	-	-	-	(540)
Other	-	141	141	-
	<u>-</u>	<u>227,955</u>	<u>227,955</u>	<u>179,976</u>

6. GOVERNMENT GRANTS

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Local authority grants	-	-	-	10,000
Job retention scheme	-	966	966	84,354
	<u>-</u>	<u>966</u>	<u>966</u>	<u>94,354</u>

RELATE CAMBRIDGESHIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

7. EXPENDITURE ON RAISING FUNDS

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Charitable activities	23,692	262,247	285,939	301,862
	<u>23,692</u>	<u>262,247</u>	<u>285,939</u>	<u>301,862</u>
Charitable activities				
Staff salaries, NI and pensions	12,505	139,168	151,673	127,083
Other staff costs	146	768	914	523
Counsellor salaries	7,360	82,298	89,658	120,754
Other counsellor costs	581	5,266	5,847	2,307
Establishment costs	1,596	16,945	18,541	39,504
Administrative costs	1,504	17,802	19,306	11,691
	<u>23,692</u>	<u>262,247</u>	<u>285,939</u>	<u>301,862</u>

The basis for allocation of costs as shown above is explained in the accounting policies.

RELATE CAMBRIDGESHIRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. GOVERNANCE COSTS	Restricted	Unrestricted	Total	Total
	Funds	Funds	Funds	Funds
	2022	2022	2022	2021
	£	£	£	£
Independent examiner's fees	60	840	900	900
Directors expenses	-	-	-	-
National Relate Federation service charge	1,043	14,520	15,563	11,770
AGM and annual report	-	-	-	-
Total governance costs	<u>1,103</u>	<u>15,360</u>	<u>16,463</u>	<u>12,670</u>

9. STAFF COSTS	2022	2021
	£	£
Wages and salaries	230,442	239,138
Social security costs	7,769	5,855
Pension contributions	<u>3,120</u>	<u>2,844</u>
	<u>241,331</u>	<u>247,836</u>

Numbers of full time employees or full time equivalents	2022	2021
Direct charitable (including unpaid volunteer staff)	7	8

The above number does not include directors who are not permitted to receive remuneration for their duties. In view of the nature of the charity's activities the majority of administrative and counselling staff do not work full time. There were 22 (2021: 26) people who provided time to the charity. Expenses paid to directors totalled £Nil (2021: £NIL). There were no related party transactions requiring disclosure.

RELATE CAMBRIDGESHIRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

10. TANGIBLE FUNCTIONAL FIXED ASSETS

	Furniture and equipment £
Cost	
At 1 April 2021	33,670
Additions	9,282
Disposals	(1,080)
At 31 March 2022	<u>41,872</u>
Depreciation	
At 1 April 2021	28,178
Charge for the year	3,768
Disposals	(306)
At 31 March 2022	<u>31,640</u>
Net book value	
At 31 March 2022	<u>10,232</u>
At 31 March 2021	<u>5,492</u>

11. DEBTORS

	2022 £	2021 £
Trade debtors	10,752	12,682
Debtors - gift aid recoverable	53	88
Prepayments	<u>400</u>	<u>622</u>
	<u>11,205</u>	<u>13,392</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	5,338	6,201
Accrued expenses	2,258	5,627
Dilapidation provision	5,000	5,000
PAYE and pension contributions	4,424	5,082
Deferred income - Children in Need	8,577	1,370
Deferred income - MoD Peterborough	-	467
Deferred income - National Lottery Grant	-	9,550
Deferred income - Awards for All	-	1,021
Deferred income - Other bursary funds	<u>5,595</u>	<u>6,745</u>
	<u>31,192</u>	<u>41,063</u>

RELATE CAMBRIDGESHIRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets	Current Assets	Creditors	Net Current Assets
	£	£	£	£
Unrestricted funds				
Trustees Reserve	10,232	89,768	-	100,000
General Fund	-	89,644	(31,192)	58,452
	<u>10,232</u>	<u>179,412</u>	<u>(31,192)</u>	<u>158,452</u>
Total Funds	10,232	179,412	(31,192)	158,452

As recommended by Relate Head Office, the trustees reserve should equate to three months running costs at £100,000.

Analysis of unrestricted fund movements

	Funds at 2021	Movements in Funds	Transfers Between Funds	Funds at 2022
	£	£	£	£
Trustees Reserve	116,230	-	(16,230)	100,000
General Fund	80,918	(38,696)	16,230	58,452
	<u>197,148</u>	<u>(38,696)</u>	<u>-</u>	<u>158,452</u>

14. COMPANY STATUS AND WINDING UP OR DISSOLUTION OF THE CHARITY

Relate Cambridgeshire is a company limited by guarantee not exceeding £1 per member. The company has no share capital. If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

15. RELATED PARTY DISCLOSURES

There were no related party disclosures for the year ended 31 March 2022.