

Registered Charity Number : 1096975
Registered Company Number : 04664883

RELATE CAMBRIDGESHIRE LTD

**UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

RELATE CAMBRIDGESHIRE LTD

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RELATE CAMBRIDGESHIRE LTD

THE REFERENCE AND ADMINISTRATION OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023

Directors and Trustees

I Maddison (Chairman)
J Dibnah (resigned 31 August 2022)
J Rackowe (resigned 16 November 2022)
F McLeman
S Escott
L Amos (resigned 19 April 2022)
A Bayliss
A Forman (appointed 16 November 2022)
K Bates (appointed 16 November 2022)
C Levins (appointed 22 March 2023)

Charity Registered Number

1096975

Compny Number

04664883

Registered Office

8 Wellington Court, Cambridge, CB1 1HZ

Independent Examiner

Compton Hardwick Ltd, 20 Elin Way, Meldreth, Royston, SG8 6LX

RELATE CAMBRIDGESHIRE LTD

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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 Ltd for the year ended 31 March 2023. 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 Ltd 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 relationships.

b. Method of appointment or election of Trustees

Each year director trustees are elected from the members of Relate Cambridgeshire Ltd 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 Ltd 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. Reserve Policy

The Trustees have established a Reserve 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 at 31 March 2023 the Trustees have a Trustee Reserve of £100,000 (2022: £100,000) 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 LTD

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

The report of the trustees

The financial statements set out on pages 7 to 14 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".

This year has again, as expected, been challenging with counselling activity continuing to remain below its pre-pandemic level. Although we did see a slight increase in the number of counselling sessions delivered, turnover of counselling staff remains a constraint. We are however pleased that demand for counselling remains strong.

The Charity has continued to adapt and has benefited from a grant from Children in Need and a contract with the Cambridgeshire & Peterborough NHS Support Hub. Most of our services were delivered via webcam although we started to offer some limited face to face counselling, mainly for children's services. We were also able to resume some of our professional training activities.

Nationwide inflationary pressures have been an issue for our cost-base, especially our staff costs. The Charity recognises the need to be flexible regarding working arrangements and has relinquished its Cambridge office premises. Overall there has been a deficit for the year of £9,245 (2022 deficit of £38,696). The directors are nevertheless satisfied that the Charity can continue its activities during the coming year and that the Charity's assets are adequate to fulfil its obligations.

The Charity is sad to report the retirement of three of our Trustees who we gratefully thank for their service. Moreover a long standing former trustee, Chris Padfield, who was chair for many years died in June 2023. Chris was a staunch supporter and advocate of Relate and the Trustees would like to acknowledge his significant contribution over many years. We are also very pleased to welcome three new Trustees who have expanded our knowledge and experience.

The statement of Financial Activities shows incoming resources for the year of a revenue nature of £293,268 (2022: £263,706), giving a net deficit of £9,245 (2022: deficit £38,696). 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
Simon Gibson Trust
National Lottery

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

Statement of Trustees responsibilities

The trustees (who are also directors of Relate Cambridgeshire Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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 judgements that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 taking the reasonable steps for the prevention of detection of fraud and other irregularities.

Approved by order of the board of trustees on 25 October 2023 and on its behalf by:



.....
I Maddison - Chairman

RELATE CAMBRIDGESHIRE LTD

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's report to the Trustees of Relate Cambridgeshire Ltd

We report on the financial statements of the charity for the year ended 31 March 2023 which are set out on pages 7 to 14, 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 purposes of company law) are responsible for the preparation of the accounts. The charities 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
- the 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 LTD

INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

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.

Compton Hardwick Ltd

.....
Compton Hardwick Ltd
20 Elin Way
Meldreth
Royston
SG8 6LX

DATE 25/10/2023

RELATE CAMBRIDGESHIRE LTD

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

		Restricted Funds £ 2023	Unrestricted funds £ 2023	Total Funds £ 2023	Total Funds £ 2022
INCOME:	Note				
Voluntary income		49,322	13,362	62,683	34,722
Activities for generating funds		-	228,633	228,633	227,955
Investment income		-	1,951	1,951	63
Government grants		-	-	-	966
TOTAL INCOME		49,322	243,946	293,268	263,706
EXPENDITURE ON:					
Charitable activities		48,195	241,002	289,197	285,939
Governance costs		1,127	12,189	13,316	16,463
TOTAL EXPENDITURE		49,322	253,191	302,513	302,402
NET (DEFICIT)		-	(9,245)	(9,245)	(38,696)
RECONCILIATION OF FUNDS					
Total funds brought forward		-	158,452	158,452	197,148
Net movement in funds		-	(9,245)	(9,245)	(38,696)
TOTAL FUNDS CARRIED FORWARD		-	149,207	149,207	158,452

All activities derive from continuing operation

The notes of pages 9 to 14 form part of these financial statements.

RELATE CAMBRIDGESHIRE LTD

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023	2022
		£	£
Fixed Assets		6,467	10,232
Total Fixed Assets		<u>6,467</u>	<u>10,232</u>
Current Assets			
Debtors	10,247	11,205	
Cash at bank	173,214	168,207	
	183,461	179,412	
Creditors: Amounts falling due within one year	(40,721)	(31,192)	
Net Current Assets		<u>142,740</u>	<u>148,220</u>
NET ASSETS		<u>149,207</u>	<u>158,452</u>
FUNDS			
Trustee Reserve	100,000	100,000	
General Fund	49,207	58,452	
	149,207	158,452	

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

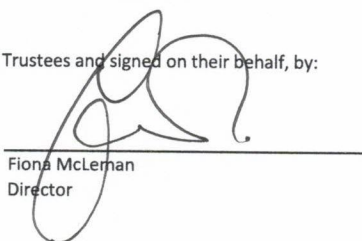
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2016 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus 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 McLernan
Director

Approved by the board of trustees on 25 October 2023

The notes on pages 9 to 14 form part of the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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 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 (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 have taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS102 "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 are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. The aim and purpose of each designated fund is set out in the notes to the financial statements. Restricted funds are funds of the charity restricted for specific services or for educational and research projects being undertaken by the charity. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each material designated and restricted fund is set out in the notes to the financial statements.

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

TAXATION

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

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 offered.

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 month 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

3. DONATIONS AND LEGACIES

	Restricted Funds £ 2023	Unrestricted funds £ 2023	Total Funds £ 2023	Total Funds £ 2022
Donations and Grants	49,322	1,751	51,073	28,680
Local authority funding	-	11,610	11,610	6,042
	49,322	13,362	62,683	34,722

4. INCOME FROM INVESTMENTS

	Restricted Funds £ 2023	Unrestricted funds £ 2023	Total Funds £ 2023	Total Funds £ 2022
Bank deposit interest received	-	1,951	1,951	63
	-	1,951	1,951	63

5. INCOME FROM FUNDRAISING ACTIVITIES

Activities for generating funds	Restricted Funds £ 2023	Unrestricted funds £ 2023	Total Funds £ 2023	Total Funds £ 2022
Income from client services (including gift aid)	-	149,178	149,178	197,340
Income from contracted services	-	75,800	75,800	30,474
Training services	-	3,340	3,340	-
Other	-	315	315	141
	-	228,633	228,633	227,955

6. GOVERNMENT GRANTS

	Restricted Funds £ 2023	Unrestricted funds £ 2023	Total Funds £ 2023	Total Funds £ 2022
Job retention scheme	-	-	-	966
	-	-	-	966

RELATE CAMBRIDGESHIRE LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7. EXPENDITURE ON RAISING FUNDS

	Restricted Funds £ 2023	Unrestricted funds £ 2023	Total Funds £ 2023	Total Funds £ 2022
Charitable activities	48,195	241,002	289,197	285,939
	48,195	241,002	289,197	285,939
Charitable activities				
Staff salaries, NI and pensions	21,543	140,311	161,854	151,673
Other staff costs	823	313	1,136	914
Counsellor salaries	14,073	80,623	94,696	89,658
Other counsellor costs	1,679	3,978	5,657	5,847
Establishment costs	3,670	2,350	6,020	18,541
Administrative costs	6,407	13,427	19,834	19,306
	48,195	241,002	289,197	285,939

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

8. GOVERNANCE COSTS

	Restricted Funds £ 2023	Unrestricted funds £ 2023	Total Funds £ 2023	Total Funds £ 2022
Independent examiner's fee	77	823	900	900
National Relate Federation service charge	1,050	11,366	12,416	15,563
	1,127	12,189	13,316	16,463

9. STAFF COSTS

	2023 £	2022 £
Wages and salaries	245,506	230,442
Social security costs	7,984	7,769
Pension contributions	3,060	3,120
	256,550	241,331

Number of full time employees or full time equivalents

	2023	2022
Direct charitable (including unpaid volunteer staff)	8	7

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 24 (2022: 22) people who provided time to the charity. Expenses paid to directors totalled £Nil (2022: £Nil). There were no related party transactions requiring disclosure.

RELATE CAMBRIDGESHIRE LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10. TANGIBLE FUNCTIONAL FIXED ASSETS

	Furniture & equipment £
Cost	
At 1 April 2022	41,872
Additions	1,310
Disposals	(30,789)
At 31 March 2023	<u>12,393</u>
Depreciation	
At 1 April 2022	31,640
Charge for the year	3,165
Disposals	(28,879)
At 31st March 2023	<u>5,926</u>
Net book value	
At 31 March 2023	<u>6,467</u>
At 31 March 2022	<u>10,232</u>

11. DEBTORS

	2023 £	2022 £
Trade debtors	8,829	10,752
Debtors - gift aid recoverable	123	53
Prepayments	<u>1,295</u>	<u>400</u>
	<u>10,247</u>	<u>11,205</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	1,358	5,338
Accrued expenses	4,075	2,258
Dilapidation provision	5,000	5,000
PAYE and pension contributions	3,932	4,424
Deferred income - Children in Need	11,919	8,577
Deferred income - National Lottery Grant	6,162	-
Deferred income - Other bursary funds	<u>8,275</u>	<u>5,595</u>
	<u>40,721</u>	<u>31,192</u>

RELATE CAMBRIDGESHIRE LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets £	Current Assets £	Creditors £	Net Current Assets £
Unrestricted funds				
Trustee Reserve	6,467	93,533	-	100,000
General Fund	-	89,928	(40,721)	49,207
Total Funds	6,467	183,461	(40,721)	149,207

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 2022 £	Movements in Funds £	Transfers Between Funds £	Funds at 2023 £
Trustee Reserve	100,000	-	-	100,000
General Fund	58,452	(9,245)	-	49,207
	<u>158,452</u>	<u>(9,245)</u>	<u>-</u>	<u>149,207</u>

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

Relate Cambridgeshire Ltd 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 are no related party disclosures for the year ended 31 March 2023.