

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
(A company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
(A company limited by guarantee)

CONTENTS

| | Page |
|---|----------------|
| Reference and administrative details of the charity, its trustees and advisers | 1 |
| Trustees' report | 2 - 6 |
| Independent examiner's report | 7 |
| Statement of financial activities | 8 |
| Balance sheet | 9 - 10 |
| Notes to the financial statements | 11 - 27 |

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE**(A company limited by guarantee)**

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022

| | |
|----------------------------------|--|
| Trustees | Teresa Cresswell, Chair Jean Webb, Vice Chair Helena Douch Rick Barnett Lucy McManus Eleanor Orry Stacey Speed (resigned 1 March 2022) Joseph Etherington (appointed 8 June 2021) |
| Company registered number | 04773325 |
| Charity registered number | 1102023 |
| Registered office | 3rd Floor Dents Chambers 81 New Square Chesterfield England S40 1AH |
| Chief executive officer | Amy Harris |
| Independent Examiner | Philip Allsop FCA BHP LLP Chartered Accountants One Waterside Place Basin Square Brimington Road Chesterfield S41 7FH |
| Bankers | Co-operative Bank plc 15 Elder Way Chesterfield S40 1UX |

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE

(A company limited by guarantee)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees (who are directors of the charity for the purposes of the company law) present their annual report together with the financial statements of Relate – Chesterfield & North Derbyshire for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statement of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities**a. Policies and objectives**

The main areas of charitable activity are relationship counselling, individual counselling for relationship issues, family counselling, psychosexual therapy, children and young people's counselling for 8-18 year olds, and education and training around mental health.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and activities and in planning our future activities. In particular, the trustees consider how planned activities they have set. Further details on how the charity delivers public benefit can be found in the activities for achieving objectives paragraph below.

b. Activities undertaken to achieve objectives

Clients are offered a choice of appointment times to suit their availability and attend for an assessment appointment before returning for ongoing counselling if this is the right thing for them. Waiting times are monitored and every effort is made to keep these as short as possible within the restraints of our resources. The Board and CEO are actively, continually seeking contract services that fit our charitable activity.

One of the Board's main objectives for this year is to increase the reach of our services to people affected by COVID-19 and those on a low income and experiencing financial hardship where this is impacting upon their relationships. We also want to focus on children and young people aged 8-18 years and families. As part of this we aim to strengthen our interrelationships with Mental Health services, Social Care and Health Visiting Services and School Nursing and Education, to develop strong referral pathways and networking systems.

In line with our charitable aims, we actively seek funding and bursaries to enable us to provide services at the point of need to those less able to pay. In particular, this last year we have reached a target of 70% free provision.

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE

(A company limited by guarantee)

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

Objectives and activities (continued)

c. Staffing

The Centre relies on the reception staff (both paid and voluntary) who provide reception cover throughout the day and evening. The provision of placements for counsellors on the Relate training course continues and supervision and ongoing support to counsellors is provided by the Centre via the Clinical Supervisor. The Centre currently employs 11 Counsellors, 1 Chief Executive Officer, 1 Service Development Manager, 1 Executive Personal Assistant, and 3 administrative staff.

Achievements and performance

a. Review of activities

The Centre delivered 1,817 attended counselling sessions during the period of April 2021 to March 2022. Since moving into our new premises, we have offered a blended service of face to face, telephone and webcam to meet client demands and needs for geographical and a range of other reasons, this will reduce previous barriers for some people in accessing our service, particularly those in remote areas.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Review of the year

Our main funding source is now contract working including our IAPT contract with Talking Mental Health Derbyshire, grants and bursaries, and client payments.

As a result of funding changes, the other work to diversify and increase income for the Centre, total income increased from the previous year from £197,819 to £284,421. This also includes the gain of £84,422 on the sale of our premises at Othen House, 7 Sheffield Road. Expenditure increased in the year from £171,470 to £219,774 resulting in a surplus of £64,647 (2021: £26,349).

The total funds carried forward as of 31 March 2022 are £179,219 (2021: £114,572) of which £11,360 (2021: £3,498) are restricted, and £167,859 (£101,974) are unrestricted.

Monthly financial statements are produced for the Board's scrutiny and quarterly financial statements are presented by the CEO.

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

c. Reserves policy

The trustees regularly review the reserves of the charity. These reviews encompass the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the levels of the reserves. In order to allow the charity to be managed efficiently and to provide a buffer for uninterrupted services, the organisation aims to secure a general reserve (either held in unrestricted funds or designated funds) equivalent to approximately four months of unrestricted funds expenditure, which is £41,000. At 31 March 2022 total free reserves were £158,904 before designating £34,000 for a contingency against loss of funding, which means this has been achieved. In the current funding climate, the trustees consider it prudent to hold additional reserves.

Structure, governance and management

a. Constitution

Relate – Chesterfield & North Derbyshire is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 21 May 2003.

b. Methods of appointment or election of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as Members of the Executive Committee. Under the requirements of the Memorandum and Articles of Association the members of the Executive Committee are elected to serve for one year renewable annually.

In an effort to reflect a range of skills and expertise, members have been appointed to the Board with this in mind and where possible, the Board will endeavour to retain these skills, or recruit new Trustees according to the needs of the organisation. In the event of particular skills being lost due to retirement, individuals may be approached to offer themselves for election.

c. Policies adopted for the induction and training of Trustees

Trustees have a selection interview following completion of the Trustee application form, and references have been received, with a further opportunity to meet the Chief Executive Officer and other staff and to visit the Centre. They are also given information packs about Relate and can access both national and local websites. New members are invited to attend meetings prior to registering as Trustees as observers and are also required to attend National Relate zoom meetings of Trustees. In particular, they are briefed about the Charities Commission requirements for Trustees, and their Safeguarding responsibilities.

d. Organisational structure and decision making

Relate Chesterfield & North Derbyshire currently has an Executive Committee of 7 members who meet either monthly or quarterly and are responsible for the overall governance and strategic direction of the charity. Responsibility of the day-to-day provision of services is delegated to the Chief Executive Officer.

The Centre is a member of the Relate Federation and is guided in the provision of services by the agreed national service specifications.

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

Structure, governance and management (continued)

e. Risk management

The Board of directors receive a quarterly financial report in addition to the Chief Executive Officers written and verbal reports at the monthly or quarterly Board meetings. Financial and health and safety policies are also in place along with the appropriate insurance policies.

The major risk that the charity is exposed to is loss of funding from grants and contracts. To mitigate against this the Board ensure sufficient funds are kept in the reserves over and above the amounts that have previously been held for this purpose. Also, there has been a diversification of income streams to protect against loss from any particular source and this continues to be the focus to protect the future and financial viability of the Centre. Other more general risks such as damage to property and absence of staff are provided for in the business continuity plan, which also provides for remote working.

Plans for future periods

We have developed a working 5 year business plan that has been put together by the CEO and trustees to ensure that the service can continue to develop. We also acknowledge that we need a strategic funding plan to enable us to seek specific funding to enhance the service and improve equipment; this is in progress.

COVID-19 has changed the future planning for the Centre significantly and we have learnt that we can function remotely and offer our service in full, save for some cases with safety concerns such as where domestic abuse is involved. Covid health and safety requirements had rendered our premises very difficult to use due to the smallness of corridors, rooms, and ventilation. Whilst our staff were all working remotely, we took the decision to sell our premises, and seek more suitable accommodation for the safe delivery of our services.

We found suitable premises to rent, that we converted into counselling and training rooms with capacity to rent out to other similar organisations, thus helping to cover our rental outgoings. We made the decision to turn this into a community hub and by the end of the financial year we had approximately 10 other organisations either using the space or in discussion to commence use early in the next financial year. This is expected to bring in sufficient income to cover our rent and also support the sustainability of our service, as well as providing a safe and inviting space for like-minded organisations to safely return to work post pandemic.

In addition, as we are increasing our outreach provision for young people, we are offering counselling in school settings. The Penelope data management system enables us to have a more detailed and accurate picture of the counselling that takes place, when, and by whom, and ensure no counselling vacancies exist and the service is operating to full potential. The use of Penelope enables us to predict trends and service needs and assess client contributions more effectively. We are working to develop a more effective monitoring database in collaboration with neighbouring centres.

We are applying the cancellation policy more strictly to ensure that there are less wasted appointments, as these were putting significant financial strain on the day to day running of the service.

The addition of the IAPT contract for PST and Couple Therapy has increased the revenue through the contract, and we ensure this is delivered in a timely way across the service. In this financial year, we were invited to partner with Talking Mental Health Derbyshire (TMHD) again and have been successful in securing the continuation of this contract until at least March 2023. We are delivering both individual and couple counselling for depression and anxiety under our contract with Talking Mental Health Derbyshire.

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
(A company limited by guarantee)

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

Plans for future periods (continued)

At the end of the financial year, we also negotiated a 2 year contract with Derbyshire County Council to provide free counselling to anyone affected by clinical vulnerability as a result of the pandemic. This programme will support children, young people, adults, couples and families who are either vulnerable themselves or were supporting someone with a clinical vulnerability at this time. This is a fantastic contract for the charity to be working on in collaboration with Public Health.

We will ensure that we will support the seeking of new contracting opportunities and income streams to sustain and further develop Relate services within Chesterfield & North Derbyshire.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company 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).

Company law requires the Trustees to prepare financial statements for each financial . 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 Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Teresa Cresswell

Chair

Date: 27 January 2023

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
(A company limited by guarantee)

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

Independent Examiner's Report to the Trustees of Relate - Chesterfield and North Derbyshire ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the Trustees of the Company (and 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 the Company's accounts 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 the ICAEW, 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 the Company 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.


Philip Allsop (Jan 27, 2023 17:04 GMT)

Signed:

Dated: Jan 27, 2023

Philip Allsop

FCA

BHP LLP
One Waterside Place
Basin Square
Brimington Road
Chesterfield
S41 7FH

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
(A company limited by guarantee)

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

| | Note | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|------------------------------------|-------------|--|--|---------------------------------------|---------------------------------------|
| Income from: | | | | | |
| Donations and legacies | 2 | 52,921 | 26,995 | 79,916 | 95,350 |
| Charitable activities | 3 | - | 100,139 | 100,139 | 100,616 |
| Other trading activities | 4 | - | 19,932 | 19,932 | 595 |
| Investments | 5 | - | 12 | 12 | 10 |
| Other income | 6 | - | 84,422 | 84,422 | 1,248 |
| Total income | | 52,921 | 231,500 | 284,421 | 197,819 |
| Expenditure on: | | | | | |
| Raising funds | 7 | - | 1,176 | 1,176 | 540 |
| Charitable activities | 8 | 54,159 | 164,439 | 218,598 | 170,930 |
| Total expenditure | | 54,159 | 165,615 | 219,774 | 171,470 |
| Net movement in funds | | (1,238) | 65,885 | 64,647 | 26,349 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 12,598 | 101,974 | 114,572 | 88,223 |
| Net movement in funds | | (1,238) | 65,885 | 64,647 | 26,349 |
| Total funds carried forward | | 11,360 | 167,859 | 179,219 | 114,572 |

The Statement of Financial Activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE**(A company limited by guarantee)**REGISTERED NUMBER: 04773325

BALANCE SHEET*AS AT 31 MARCH 2022*

| | Note | 2022 £ | 2021 £ |
|--|-------------|-------------------|-------------------|
| Fixed assets | | | |
| Tangible assets | 12 | 8,955 | 32,323 |
| | | <hr/> | <hr/> |
| | | 8,955 | 32,323 |
| Current assets | | | |
| Debtors | 13 | 29,276 | 9,566 |
| Cash at bank and in hand | | 150,090 | 79,832 |
| | | <hr/> | <hr/> |
| | | 179,366 | 89,398 |
| Creditors: amounts falling due within one year | 14 | (9,102) | (7,149) |
| | | <hr/> | <hr/> |
| Net current assets | | 170,264 | 82,249 |
| | | <hr/> | <hr/> |
| Total assets less current liabilities | | 179,219 | 114,572 |
| | | <hr/> | <hr/> |
| Total net assets | | 179,219 | 114,572 |
| | | <hr/> | <hr/> |
| Charity funds | | | |
| Restricted funds | 15 | 11,360 | 12,598 |
| Unrestricted funds | 15 | 167,859 | 101,974 |
| | | <hr/> | <hr/> |
| Total funds | | 179,219 | 114,572 |
| | | <hr/> | <hr/> |

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE

(A company limited by guarantee)

REGISTERED NUMBER: 04773325

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2022

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Teresa Cresswell (Chair)

Date: 27 January 2023

The notes on pages 11 to 27 form part of these financial statements.

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

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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 in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Relate - Chesterfield and North Derbyshire 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.

The financial statements are prepared in £ sterling which is the functional currency of the charity and rounded to the nearest £1.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.4 Income

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

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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

1. Accounting policies (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.7 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

| | |
|-------------------|------------------------|
| Freehold property | - Nil |
| Office equipment | - 25% reducing balance |

1.8 Debtors

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

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash 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 or similar account.

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

1. Accounting policies (continued)

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

1.11 Financial instruments

The company 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 value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.13 Employee benefits

When employees have rendered a service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

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

1. Accounting policies (continued)

1.14 Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including experience of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. Income from donations and legacies

| | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|----------------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Client contributions | - | 24,817 | 24,817 | 15,910 |
| Donations | - | 2,178 | 2,178 | 273 |
| Grants (see below) | 52,921 | - | 52,921 | 79,167 |
| | <u>52,921</u> | <u>26,995</u> | <u>79,916</u> | <u>95,350</u> |
| Total 2021 | <u>57,243</u> | <u>38,107</u> | <u>95,350</u> | |

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
(A company limited by guarantee)

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

Grants

| | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---------------------------------------|--|--|---------------------------------------|---------------------------------------|
| The National Lottery Community Fund | - | - | - | 15,001 |
| Hardwick CCG | 6,736 | - | 6,736 | 6,736 |
| Postcode Neighbourhood Trust Grant | 15,060 | - | 15,060 | 10,946 |
| Chesterfield BC | - | - | - | 10,000 |
| Government funding | - | - | - | 8,528 |
| Charities Aid Foundation Grant | - | - | - | 6,543 |
| Clothworkers | 5,000 | - | 5,000 | - |
| Coalfields Regeneration Trust Grant | - | - | - | 5,000 |
| Chesterfield Borough Council Funding | 7,025 | - | 7,025 | 4,775 |
| Duke of Devonshire family counselling | - | - | - | 3,600 |
| Foyle Foundation | - | - | - | 3,000 |
| Derbyshire County Council | - | - | - | 2,000 |
| Derbyshire High Sheriff fund | - | - | - | 1,217 |
| Bolsover grant | - | - | - | 675 |
| Groundwork Tesco | 1,000 | - | 1,000 | 500 |
| NDVA Health | - | - | - | 396 |
| Masonic charitable grant | - | - | - | 250 |
| NEDCC | 1,000 | - | 1,000 | - |
| Rotary Club Grant | 2,000 | - | 2,000 | - |
| Arnold Clark Grant | 1,000 | - | 1,000 | - |
| DVA Chesterfield | 1,000 | - | 1,000 | - |
| Voluntary Sector AMHP Funding | 5,000 | - | 5,000 | - |
| Edward Gosling Funding | 2,500 | - | 2,500 | - |
| Kelly Family Trust Funding | 4,600 | - | 4,600 | - |
| Links PCC Fund | 1,000 | - | 1,000 | - |
| Total 2022 | 52,921 | - | 52,921 | 79,167 |
| Total 2021 | 57,243 | 21,924 | 79,167 | |

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
(A company limited by guarantee)

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

3. Income from charitable activities

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---------------|--|---------------------------------------|---------------------------------------|
| Contract work | 100,139 | 100,139 | 100,616 |
| | | | |
| Total 2021 | 100,616 | 100,616 | |

4. Income from other trading activities

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|-------------------|--|---------------------------------------|---------------------------------------|
| Room hire | 19,336 | 19,336 | - |
| 100 club | 255 | 255 | 357 |
| Sundries | 341 | 341 | 238 |
| | | | |
| Total 2022 | 19,932 | 19,932 | 595 |
| | | | |
| Total 2021 | 595 | 595 | |

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
(A company limited by guarantee)

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

5. Investment income

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|-------------------|--|---------------------------------------|---------------------------------------|
| Investment income | 12 | 12 | 10 |
| Total 2021 | 10 | 10 | |

6. Other incoming resources

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|------------------------------------|--|---------------------------------------|---------------------------------------|
| Government CJRS grant | - | - | 1,248 |
| Profit on disposal of fixed assets | 84,422 | 84,422 | - |
| | 84,422 | 84,422 | 1,248 |
| Total 2021 | 1,248 | 1,248 | |

7. Expenditure on raising funds

| | Restricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---------------------------|--|---------------------------------------|---------------------------------------|
| Fundraising and publicity | 1,176 | 1,176 | 815 |

In 2021, all expenditure on raising funds was from unrestricted funds.

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
(A company limited by guarantee)

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

8. Analysis of expenditure on charitable activities

| | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|--|--|--|---------------------------------------|---------------------------------------|
| Counsellors' expenses | - | 2,297 | 2,297 | 1,939 |
| Counsellors' salaries | 47,979 | 12,314 | 60,293 | 54,657 |
| Training | - | - | - | 225 |
| Supervision | - | 7,625 | 7,625 | 9,283 |
| Printing, postage and stationery | - | 486 | 486 | 332 |
| Federation charges | - | 9,204 | 9,204 | 7,735 |
| Staff salaries and pension | - | 85,922 | 85,922 | 73,539 |
| Meeting and receptionist expenses | - | 5,787 | 5,787 | 3,132 |
| Repairs and maintenance | 6,180 | 10,284 | 16,464 | 5,474 |
| Telephone, light, heat, insurance and rent | - | 9,668 | 9,668 | 5,469 |
| Bank charges | - | 379 | 379 | 600 |
| General expenses | - | 330 | 330 | 1,990 |
| Legal and professional fees | - | 14,890 | 14,890 | 3,974 |
| Depreciation | - | 1,683 | 1,683 | 1,086 |
| Independent examination fees | - | 3,570 | 3,570 | 1,495 |
| Total 2022 | 54,159 | 164,439 | 218,598 | 170,930 |
| Total 2021 | 48,143 | 122,787 | 170,930 | |

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
(A company limited by guarantee)

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

9. Net income/(expenditure)

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---|--|---------------------------------------|---------------------------------------|
| Depreciation of tangible fixed assets: -owned by the charity | 1,683 | 1,683 | 1,086 |

During the year, no Trustees received any remuneration (2021 - £NIL).

During the year, no Trustees received any benefits in kind (2021 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2021 - £NIL).

10. Staff costs

| | 2022 £ | 2021 £ |
|--|-------------------|-------------------|
| Wages and salaries | 140,072 | 124,474 |
| Social security costs | 4,487 | 2,672 |
| Contribution to defined contribution pension schemes | 1,656 | 1,050 |
| | 146,215 | 128,196 |

The average number of persons employed by the Company during the year was as follows:

| | 2022 No. | 2021 No. |
|--|---------------------|---------------------|
| Charitable activities | 10 | 10 |
| Management and administration of the charity | 3 | 3 |
| | 13 | 13 |

No employee received remuneration amounting to more than £60,000 in either year.

The total remuneration and benefits received by key management personnel during the year was £61,847 (2021: £53,847). The trustees consider the key management personnel to be the Chief Executive Officer and Centre Manager.

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
(A company limited by guarantee)

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

11. Taxation

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

12. Tangible fixed assets

| | Freehold property £ | Office equipment £ | Total £ |
|---------------------------------|---------------------------|--------------------------|------------|
| <i>Cost or valuation</i> | | | |
| At 1 April 2021 | 27,954 | 12,027 | 39,981 |
| Additions | - | 6,270 | 6,270 |
| Disposals | (27,954) | - | (27,954) |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2022 | - | 18,297 | 18,297 |
| | <hr/> | <hr/> | <hr/> |
| <i>Depreciation</i> | | | |
| At 1 April 2021 | - | 7,658 | 7,658 |
| Charge for the year | - | 1,684 | 1,684 |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2022 | - | 9,342 | 9,342 |
| | <hr/> | <hr/> | <hr/> |
| <i>Net book value</i> | | | |
| | - | 8,955 | 8,955 |
| At 31 March 2022 | <hr/> | <hr/> | <hr/> |
| At 31 March 2021 | 27,954 | 4,369 | 32,323 |
| | <hr/> | <hr/> | <hr/> |

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
(A company limited by guarantee)

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

13. Debtors

| | 2022 | 2021 |
|--------------------------------|---------------|-------|
| | £ | £ |
| Prepayments and accrued income | 29,276 | 9,566 |
| | 29,276 | 9,566 |

14. Creditors: Amounts falling due within one year

| | 2022 | 2021 |
|------------------------------|--------------|-------|
| | £ | £ |
| Accruals and deferred income | 9,102 | 7,149 |

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
(A company limited by guarantee)

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

15. Statement of funds

Statement of funds - current year

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Balance at 31 March 2022 £ |
|--|---------------------------------|----------------|------------------|----------------------------------|
| <i>Unrestricted funds</i> | | | | |
| <i>Designated funds</i> | | | | |
| Contingencies | 34,000 | - | - | 34,000 |
| <i>General funds</i> | | | | |
| General Funds | 67,974 | 231,500 | (165,615) | 133,859 |
| <i>Total Unrestricted funds</i> | 101,974 | 231,500 | (165,615) | 167,859 |
| <i>Restricted funds</i> | | | | |
| DVA Mental Health | 1,098 | - | (1,098) | - |
| DVA North East Derbyshire | 800 | 1,000 | (1,560) | 240 |
| Derbyshire High Sheriff Fund | 1,217 | - | (1,217) | - |
| Groundwork Tesco | - | 1,000 | (1,000) | - |
| Hardwick CCG | - | 6,736 | (6,736) | - |
| DVA Bolsover | 1,675 | - | (1,475) | 200 |
| DVA Chesterfield | 600 | 1,000 | (960) | 640 |
| Links PCC Fund | - | 1,000 | (1,000) | - |
| Lottery Grant | 3,226 | - | (3,226) | - |
| Voluntary Sector AMHP Funding | - | 5,000 | (3,680) | 1,320 |
| Edward Gosling Funding | - | 2,500 | - | 2,500 |
| Postcode Neighbourhood Trust Grant | 1,160 | 15,060 | (15,180) | 1,040 |
| Chesterfield Borough Council Funding | 1,522 | 7,025 | (4,817) | 3,730 |
| Derbyshire County Council Funding | 1,300 | - | (1,300) | - |
| Rotary Club Grant | - | 2,000 | (1,900) | 100 |
| Arnold Clark Grant | - | 1,000 | (850) | 150 |
| Kelly Family Trust Funding | - | 4,600 | (3,160) | 1,440 |
| Clothworkers Funding | - | 5,000 | (5,000) | - |
| | 12,598 | 52,921 | (54,159) | 11,360 |

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
(A company limited by guarantee)

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

15. Statement of funds (continued)

| | | | | |
|--|---------------------------------|----------------|------------------|-------------------------------------|
| Total of funds | 114,572 | 284,421 | (219,774) | 179,219 |
| Statement of funds - prior year | | | | |
| | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Balance at 31 March 2021 £ |
| Unrestricted funds | | | | |
| Designated funds | | | | |
| Contingencies | 34,000 | - | - | 34,000 |
| General funds | | | | |
| General Funds | 50,725 | 140,576 | (123,327) | 67,974 |
| Total Unrestricted funds | 84,725 | 140,576 | (123,327) | 101,974 |
| Restricted funds | | | | |
| DVA Mental Health | 1,098 | - | - | 1,098 |
| Groundwork Tesco | - | 500 | (500) | - |
| Derbyshire High Sheriff Fund | - | 1,217 | - | 1,217 |
| Hardwick CCG | - | 6,736 | (6,736) | - |
| DVA North East Derbyshire | 800 | - | - | 800 |
| DVA Bolsover | 1,000 | 675 | - | 1,675 |
| DVA Chesterfield | 600 | - | - | 600 |
| Charities Aid Foundation Grant | - | 6,543 | (6,543) | - |
| Masonic Charitable Grant | - | 250 | (250) | - |
| Lottery Grant | - | 15,001 | (11,775) | 3,226 |
| Duke of Devonshire | - | 3,600 | (3,600) | - |
| Coalfields Regeneration Trust Grant | - | 5,000 | (5,000) | - |
| Postcode Neighbourhood Trust Grant | - | 10,946 | (9,786) | 1,160 |
| Chesterfield Borough Council Funding | - | 4,775 | (3,253) | 1,522 |
| Derbyshire County Council Funding | - | 2,000 | (700) | 1,300 |

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
(A company limited by guarantee)

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

15. Statement of funds (continued)

Statement of funds - prior year (continued)

| | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Balance at 31 March 2021 £ |
|------------------------------|---------------------------------|----------------|------------------|-------------------------------------|
| | 3,498 | 57,243 | (48,143) | 12,598 |
| <i>Total of funds</i> | 88,223 | 197,819 | (171,470) | 114,572 |

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

16. Statement of funds (continued)

Designated funds

A contingency fund has been set aside by the directors to provide running costs in case of an unforeseen reduction in income levels.

Restricted funds

The purpose of the restricted funds are as follows:-

DVA Mental Health - funding for carers mental health counselling services.
DVA North East Derbyshire - funding for providing subsidised counselling to young people (aged 11-18) in Derbyshire High Sheriff Fund - funding for free training course places.
Groundwork Tesco - funding for 16-25 year olds counselling services.
Hardwick CCG - funding for psychosexual therapy
DVA Bolsover - funding for providing subsidised counselling to young people (aged 11-18) in Bolsover
DVA Chesterfield - funding for providing subsidised counselling to young people (aged 11-18) in Chesterfield
Links PCC Fund - funding for free training course places
The National Lottery Funding - funding for free counselling session
Voluntary Sector AMHP Funding - funding for Covid risk assessments, panic alarms, workspace adaptations, and training room equipment
Edward Gosling Funding - funding for mental health counselling sessions
Postcode Neighbourhood Trust Grant - funding for counselling sessions
Chesterfield Borough Council Funding - funding for counselling sessions
Derbyshire County Council Funding - funding for counselling sessions
Rotary Club Grant - funding for free training course places & furniture for counselling room
Arnold Clark Grant - funding for free training course for non-counsellors
Kelly Family Trust Funding - funding for family counselling sessions
Clothworkers Funding - funding for capital
Charities Aid Foundation Grant - funding for core costs, technology and equipment.
Masonic Charitable Grant - funding for counselling sessions
Duke of Devonshire - funding for counselling sessions for Key Workers
Coalfields Regeneration Trust Grant - funding for counselling sessions

17. Summary of funds

Summary of funds - current year

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Balance at 31 March 2022 £ |
|------------------|---------------------------------|----------------|------------------|----------------------------------|
| Designated funds | 34,000 | - | - | 34,000 |
| General funds | 67,974 | 231,500 | (165,615) | 133,859 |
| Restricted funds | 12,598 | 52,921 | (54,159) | 11,360 |
| | 114,572 | 284,421 | (219,774) | 179,219 |

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
(A company limited by guarantee)

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

17. Summary of funds (continued)

Summary of funds - prior year

| | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Balance at 31 March 2021 £ |
|------------------|---------------------------------|----------------|------------------|----------------------------------|
| Designated funds | 34,000 | - | - | 34,000 |
| General funds | 50,725 | 140,576 | (123,327) | 67,974 |
| Restricted funds | 3,498 | 57,243 | (48,143) | 12,598 |
| | <u>88,223</u> | <u>197,819</u> | <u>(171,470)</u> | <u>114,572</u> |

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total funds 2022 £ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets | - | 8,955 | 8,955 |
| Current assets | 11,360 | 168,006 | 179,366 |
| Creditors due within one year | - | (9,102) | (9,102) |
| Total | <u>11,360</u> | <u>167,859</u> | <u>179,219</u> |

Analysis of net assets between funds - prior year

| | Restricted funds 2021 £ | Unrestricted funds 2021 £ | Total funds 2021 £ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets | - | 32,323 | 32,323 |
| Current assets | 12,598 | 76,800 | 89,398 |
| Creditors due within one year | - | (7,149) | (7,149) |
| Total | <u>12,598</u> | <u>101,974</u> | <u>114,572</u> |

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
(A company limited by guarantee)

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

19. Operating lease commitments

At 31 March 2022 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | 2022 | 2021 |
|--|---------------|----------|
| | £ | £ |
| Not later than 1 year | 12,000 | - |
| Later than 1 year and not later than 5 years | 48,000 | - |
| | <hr/> | <hr/> |
| | 60,000 | - |
| | <hr/> | <hr/> |

20. Related party transactions

There were no related party transactions during either year.