

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

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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

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

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees Teresa Cresswell, Chair
Jean Webb, Vice Chair
Helena Douch
Rick Barnett
Lucy McManus (resigned 26 April 2023)
Eleanor Orry (resigned 1 November 2023)
Joseph Etherington

Company registered number 04773325

Charity registered number 1102023

Registered office 3rd Floor
Dents Chambers
81 New Square
Chesterfield
England
S40 1AH

Independent Examiner Nicola Adams ACA DChA
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

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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 2022 to 31 March 2023. 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 key charitable activity is attributed to direct client counselling, this encompasses children and young people, individuals, couples, family counselling and psychosexual therapy. In addition, we offer free or subsidised training to those in need.

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 many planned activities they have set. Further details on how the charity delivers public benefit can be found in the activities undertaken to achieve 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 undertaking ongoing counselling to ensure they receive the right service. 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 and continually seeking contract services that fit our charitable activity.

One of the Board's main objectives for this year was to ensure that people were able to access our provision irrespective of their ability to pay. We specifically sought contracts and grants to enable us 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 wanted to focus on children and young people aged 8-18 years and families. As part of this we aimed to strengthen our interrelationships with Mental Health services, Social Care 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 79% free or subsidised provision.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 Operations manager, 1 Quality and Training Lead, and 2 administrative staff.

Achievements and performance**a. Review of activities**

The Centre delivered 1,704 attended counselling sessions during the period of April 2022 to March 2023. We have offered a blended service of face to face, telephone and webcam appointments 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**

The trustees recognise that the ability of the charity to continue in operation is dependent on its ability to be able to raise sufficient income through services provided and obtaining grants to support the running costs of the charity. The trustees recognise that in the current economic climate there are significant uncertainties to achieving this.

A new management team has reviewed options to merge with other centres or the national body but at this point feels they would be last resort and possibly have a negative impact on the local nature and provision of services.

This new management team and a revised approach has identified financial and operational weaknesses that have been resolved and together with the liquidation of a fixed asset to cover short term cash requirements the immediate future is not in doubt. Trustees are continuing to take this issue very seriously and are reviewing financial information (including cash flow forecasting) with management on a monthly basis and appropriate action is being taken where necessary.

Based on the above, the trustees are satisfied that the charity is a going concern and continue to adopt this basis of accounting.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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, total income decreased from the previous year from £268,451 (as restated) to £228,082. Expenditure increased from the previous year from £219,774 to £244,897 resulting in a deficit of £16,815 (2022: surplus £48,677 as restated).

The total funds carried forward as of 31 March 2023 are £146,434 (2022: £163,249 as restated) of which £8,410 (2022: £11,360) are restricted, and £138,024 (2022: £151,889 as restated) are unrestricted.

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

c. Reserves policy

The policy of the organisation has always been to have a small reserve in cash and an asset in the form of a property that was rented out. The last two years have been difficult as shown in this financial statement and the cash reserves have been depleted. The trustees have taken the decision to sell the asset to maintain cash reserves and are now operating on the basis that we always retain £50,000 as a reserve that would cover any closing costs and cash availability of circa £50,000 to allow for the gaps between receipt of large-scale grants which are critical to the organisation. The Trustees and management review this situation on a monthly basis.

At 31 March 2023 total free reserves were (£29,351) after designating an extra £16,000 for a contingency against loss of funding (designated fund total £50,000 at year end). The free reserves position will be improved in the future as a result of the decision to sell the property and remedial action being taken by the trustees and management team

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 5 members who meet 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 2023

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. In addition, all staff are DBS checked, and are required to read annually updated policies and sign a statement of understanding to confirm they will apply the policy to their practice.

The major risk that the charity is exposed to is loss of funding from grants and contracts. To mitigate 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 an 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.

A major risk to the organisation is staff sickness absence owing to the small team and ensuring service and management coverage. This is partly mitigated by the Board's hands-on and operational protection approach.

Plans for future periods

Last year, similar to other charities we benefitted from Covid Funding, which helped us consolidate our removal, and build up the service. Our strategy was to move from Webcam or Telephone Counselling and to return to face to face counselling as client confidence grew. Our approach is now to offer counselling by 3 communication approaches.

However, building up both client and counsellor confidence became a lengthy process. Plus, our client service utilisation was reducing. This required us strengthening our administrative processes and maximising our capacity with each counsellor. Alongside this, to provide us with some income stability, we are subletting parts of our accommodation to similar organisations. Putting this in place was really important as we were aware that funding via grants was becoming more difficult.

We endeavoured to advertise and recruit more counsellors, but this process was slow due to the high academic requirements of Relate and counsellor's qualifications meeting the APEL process. We were able to recruit 2 youth counsellors to support us in the ever-increasing demand for young people's counselling. Building on the demand for young people's provision the Board were supportive of us developing a "Youth Hub" and calling this aspect of Relate "SPACE".

To further develop our service and build upon the demand, we recruited a "Trainer and Qualified Coach" to extend our counselling offer to include coaching for young people who would benefit from this approach, either independently or as well as counselling.

Alongside this the Board were extremely keen to improve Relate's approach to Quality. In particular, it was important to capture client feedback to inform service delivery, and to develop quality approaches including our "First Response" and maximising our appointments. Discussions took place with National Relate to utilise "Tableau" a more sophisticated data system that enabled us to scrutinise and analyse our activity to inform our approaches.

Whilst we have two service contracts – IAPT, which is in place until April 2025, we are aware that the CEV contract was a finance restricted provision that would run out in March 2024. Both of these contracts contribute to us being able to deliver our charitable aims, "To deliver counselling to all those in need, irrespective of their ability to pay". However, to maintain this, the Board and Management have to consider future approaches, including increasing our fee paying clients

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

Plans for future periods (continued)

service utilisation.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charitable 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 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 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 Charitable Company will continue in operation..

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

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

**Teresa Cresswell**

Chair

Date: 30/01/2024

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

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

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charitable 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 charitable 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 Charitable 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.

Emphasis of matter

I draw attention to note 1.3 in the financial statements which discusses the trustees' assessment of going concern given the uncertainties around future income generation.

Independent examiner's statement


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 charitable 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)].

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

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.


Nicola Adams (Jan 30, 2024 15:57 GMT)

Signed:

Dated: 30/01/2024

Nicola Adams ACA DChA

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

RELATE - CHESTERFIELD AND NORTH DERBYSHIRE
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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

		Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	As restated Total funds 2022 £
	Note				
Income from:					
Donations and legacies	2	49,081	18,745	67,826	79,916
Charitable activities	3	12,960	69,485	82,445	84,169
Other trading activities	4	-	77,729	77,729	19,932
Investments	5	-	82	82	12
Other income	6	-	-	-	84,422
Total income		62,041	166,041	228,082	268,451
Expenditure on:					
Raising funds	7	-	606	606	1,176
Charitable activities	8	64,991	179,300	244,291	218,598
Total expenditure		64,991	179,906	244,897	219,774
Net movement in funds		(2,950)	(13,865)	(16,815)	48,677
Reconciliation of funds:					
Total funds brought forward as previously stated		11,360	135,919	147,279	114,572
Prior year adjustment		-	15,970	15,970	-
Total funds brought forward as restated		11,360	151,889	163,249	114,572
Net movement in funds		(2,950)	(13,865)	(16,815)	48,677
Total funds carried forward		8,410	138,024	146,434	163,249

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 2023*

		2023	As restated
	Note	£	2022
			£
Fixed assets			
Tangible assets	12	8,731	8,955
Investment property	13	108,644	-
		<hr/>	<hr/>
		117,375	8,955
Current assets			
Debtors	14	15,264	29,276
Cash at bank and in hand		102,964	150,090
		<hr/>	<hr/>
		118,228	179,366
Creditors: amounts falling due within one year	15	(89,169)	(25,072)
		<hr/>	<hr/>
Net current assets		29,059	154,294
		<hr/>	<hr/>
Total assets less current liabilities		146,434	163,249
		<hr/>	<hr/>
Total net assets		146,434	163,249
		<hr/>	<hr/>
Charity funds			
Restricted funds	17	8,410	11,360
Unrestricted funds	17	138,024	151,889
		<hr/>	<hr/>
Total funds		146,434	163,249
		<hr/>	<hr/>

The Charitable 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

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REGISTERED NUMBER: 04773325

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

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



Teresa Cresswell

Date: 30/01/2024

The notes on pages 13 to 31 form part of these financial statements.

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

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 trustees recognise that the ability of the charity to continue in operation is dependent on its ability to be able to raise sufficient income through services provided and obtaining grants to support the running costs of the charity. The trustees recognise that in the current economic climate there are significant uncertainties to achieving this.

A new management team has reviewed options to merge with other centres or the national body but at this point feels they would be last resort and possibly have a negative impact on the local nature and provision of services.

This new management team and a revised approach has identified financial and operational weaknesses that have been resolved and together with the liquidation of a fixed asset to cover short term cash requirements the immediate future is not in doubt. Trustees are continuing to take this issue very seriously and are reviewing financial information (including cash flow forecasting) with management on a monthly basis and appropriate action is being taken where necessary.

Based on the above, the trustees are satisfied that the charity is a going concern and continue to adopt this basis of accounting.

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

1. Accounting policies (continued)

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.

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 Charitable 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.

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

1. Accounting policies (continued)

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 Investment property

Investment properties are measured initially at cost and subsequently at fair value at the reporting date.

1.9 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.

1.10 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.

1.11 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.

1.12 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.

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

1. Accounting policies (continued)

1.13 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 Charitable 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 Charitable 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.

1.14 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.

1.15 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.

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

2. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Client contributions	-	17,755	17,755	24,817
Donations	-	990	990	2,178
Grants (see below)	49,081	-	49,081	52,921
	<u>49,081</u>	<u>18,745</u>	<u>67,826</u>	<u>79,916</u>
Total 2022	<u>52,921</u>	<u>26,995</u>	<u>79,916</u>	

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

Grants

	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
The National Lottery	9,970	9,970	-
Hardwick CCG	6,736	6,736	6,736
Postcode Neighbourhood Trust Grant	-	-	15,060
Clothworkers	-	-	5,000
Chesterfield Borough Council Funding	-	-	7,025
Derbyshire County Council	16,527	16,527	-
Groundwork Tesco	-	-	1,000
Inspirative Art Help the Helpers	11,848	11,848	-
Pixel Fund	3,000	3,000	-
NEDCC	-	-	1,000
Rotary Club Grant	-	-	2,000
Arnold Clark Grant	-	-	1,000
DVA Chesterfield	-	-	1,000
Voluntary Sector AMHP Funding	-	-	5,000
Edward Gosling Funding	-	-	2,500
Kelly Family Trust Funding	-	-	4,600
Helen Roll Charity	1,000	1,000	-
Links PCC Fund	-	-	1,000
Total 2023	49,081	49,081	52,921
Total 2022	52,921	52,921	

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

3. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	As restated Total funds 2022 £
Contract work	12,960	69,485	82,445	84,169
Total 2022 as restated	-	84,169	84,169	

4. Income from other trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Room hire	77,433	77,433	19,336
100 club	143	143	255
Sundries	153	153	341
Total 2023	77,729	77,729	19,932
Total 2022	19,932	19,932	

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

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income	82	82	12
	<hr/>	<hr/>	<hr/>
Total 2022	12	12	
	<hr/>	<hr/>	

6. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Profit on disposal of fixed assets	-	-	84,422
	<hr/>	<hr/>	<hr/>
Total 2022	84,422	84,422	
	<hr/>	<hr/>	

7. Expenditure on raising funds

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising and publicity	606	606	1,176
	<hr/>	<hr/>	<hr/>

In 2022, all expenditure on raising funds was from unrestricted funds.

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

8. Analysis of expenditure on charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Counsellors' expenses	-	596	596	2,297
Counsellors' salaries	36,106	30,202	66,308	60,293
Training	2,220	3,025	5,245	-
Supervision	-	9,147	9,147	7,625
Printing, postage and stationery	-	1,695	1,695	486
Federation charges	-	11,161	11,161	9,204
Staff salaries and pension	17,740	80,503	98,243	85,922
Meeting and receptionist expenses	2,400	1,080	3,480	5,787
Repairs and maintenance	247	11,874	12,121	16,464
Telephone, light, heat, insurance and rent	-	18,498	18,498	9,668
Bank charges	-	177	177	379
General expenses	-	2,071	2,071	330
Legal and professional fees	-	3,031	3,031	14,890
Depreciation	-	2,637	2,637	1,683
Accounts and Independent examination fees	-	7,178	7,178	3,570
Payroll costs	-	1,174	1,174	-
Project expenses	1,529	-	1,529	-
Total 2023	60,242	184,049	244,291	218,598
Total 2022	48,143	122,787	170,930	

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NOTES TO THE FINANCIAL STATEMENTS
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9. Net income/(expenditure)

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Depreciation of tangible fixed assets: -owned by the charity	2,637	2,637	1,683

During the year, no Trustees received any remuneration (2022 - £NIL).

During the year, no Trustees received any benefits in kind (2022 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2022 - £NIL).

10. Staff costs

	2023 £	2022 £
Wages and salaries	157,890	140,072
Social security costs	4,899	4,487
Contribution to defined contribution pension schemes	1,762	1,656
	164,551	146,215

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

	2023 No.	2022 No.
Charitable activities	14	10
Management and administration of the charity	5	3
	19	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 £71,225 (2022: £61,847). The trustees consider the key management personnel to be the Chief Executive Officer and Centre Manager.

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

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

	Office equipment £
<i>Cost or valuation</i>	
At 1 April 2022	18,297
Additions	2,413
	<hr/>
At 31 March 2022	20,710
	<hr/>
<i>Depreciation</i>	
At 1 April 2022	9,342
Charge for the year	2,637
	<hr/>
At 31 March 2022	11,979
	<hr/>
<i>Net book value</i>	
At 31 March 2022	8,731
	<hr/> <hr/>
At 31 March 2021	8,955
	<hr/> <hr/>

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

13. Investment property

	Freehold investment property £
Valuation	
Additions	108,644
At 31 March 2023	<u>108,644</u>

The investment property purchased during the year is held at cost which is deemed to be the valuation at 31 March 2023.

14. Debtors

	2023 £	2022 £
Prepayments and accrued income	15,264	29,276
	<u>15,264</u>	<u>29,276</u>

15. Creditors: Amounts falling due within one year

	2023 £	As restated 2022 £
Accruals and deferred income	89,169	25,072
	<u>89,169</u>	<u>25,072</u>
	2023 £	2022 £
Resources deferred during the year	64,600	-
	<u>64,600</u>	<u>-</u>

Deferred income relates to income received in advance of services provided in 2023/24.

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

16. Prior year adjustments

There has been a prior year adjustment relating to credit notes issued in 2023 for invoices relating to 2022 contract income. This reduced unrestricted income for the year to 31 March 2022 by £15,790. This increased creditors and reduced net assets at 31 March 2022 by £15,790.

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

17. Statement of funds

Statement of funds - current year

	As restated Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<i>Unrestricted funds</i>					
<i>Designated funds</i>					
Contingencies	34,000	-	-	16,000	50,000
<i>General funds</i>					
General Funds	117,889	166,041	(179,906)	(16,000)	88,024
<i>Total Unrestricted funds</i>	151,889	166,041	(179,906)	-	138,024
<i>Restricted funds</i>					
DVA North East Derbyshire	240	-	-	-	240
Inspirative Art Help the Helpers	-	11,848	(11,848)	-	-
Hardwick CCG	-	6,736	(6,736)	-	-
CEV Emotional Wellbeing	-	12,960	(12,960)	-	-
DVA Bolsover	200	-	-	-	200
DVA Chesterfield	640	-	(640)	-	-
Pixel Fund	-	3,000	(2,400)	-	600
The National Lottery	-	9,970	(9,970)	-	-
Voluntary Sector AMHP Funding	1,320	-	-	-	1,320
Edward Gosling Funding	2,500	-	-	-	2,500
Helen Roll Charity	-	1,000	(1,000)	-	-
Chesterfield Borough Council Funding	3,730	-	(380)	-	3,350
Derbyshire County Council Funding	-	16,527	(16,527)	-	-
Rotary Club Grant	100	-	(100)	-	-
Arnold Clark Grant	150	-	(150)	-	-
Postcode Neighbourhood Trust	1,040	-	(840)	-	200
Kelly Family Trust	1,440	-	(1,440)	-	-

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

17. Statement of funds (continued)

Statement of funds - current year (continued)

	As restated Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
	11,360	62,041	(64,991)	-	8,410
Total of funds	163,249	228,082	(244,897)	-	146,434

Statement of funds - prior year

	Balance at 1 April 2021 £	As restated Income £	Expenditure £	As restated Balance at 31 March 2022 £
Unrestricted funds				
Designated funds				
Contingencies	34,000	-	-	34,000
General funds				
General Funds	67,974	215,530	(165,615)	117,889
Total Unrestricted funds	101,974	215,530	(165,615)	151,889

Restricted funds

Clothworkers Foundation	-	5,000	(5,000)	-
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)	-
Hardwick CCG	-	6,736	(6,736)	-
DVA Bolsover	1,675	-	(1,475)	200
DVA Chesterfield	600	1,000	(960)	640

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

17. Statement of funds (continued)

Statement of funds - prior year (continued)

	Balance at 1 April 2021 £	As restated Income £	Expenditure £	As restated Balance at 31 March 2022 £
Links PCC Fund	-	1,000	(1,000)	-
The National Lottery	3,226	-	(3,226)	-
Voluntary Sector AMHP Funding	-	5,000	(3,680)	1,320
Edward Gosling Funding	-	2,500	-	2,500
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	-	4,600	(3,160)	1,440
Groundwork Tesco	-	1,000	(1,000)	-
Postcode Neighbourhood Trust	1,160	15,060	(15,180)	1,040
	<u>12,598</u>	<u>52,921</u>	<u>(54,159)</u>	<u>11,360</u>
<i>Total of funds</i>	<u>114,572</u>	<u>268,451</u>	<u>(219,774)</u>	<u>163,249</u>

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

18. 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 North East Derbyshire - funding for providing subsidised counselling to young people (aged 11-18)
Inspirative Art Help the Helpers - funding for trustee training
Hardwick CCG - funding for psychosexual therapy
CEV Emotional Wellbeing - funding for counselling services
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
Pixel Funding - funding for young people's counselling
The National Lottery - 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
Helen Roll Charity - funding for youth room
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
Postcode Neighbourhood Trust Grant - funding for counselling sessions
Kelly Family Trust Funding - funding for family counselling sessions
Clothworkers Foundation - funding for capital
DVA Mental Health - funding for carers mental health counselling services
Derbyshire High Sheriff Fund - funding for free training course places
Links PCC Fund - funding for free training course places
Groundwork Tesco - funding for 16-25 year olds counselling services

19. Summary of funds**Summary of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	34,000	-	-	16,000	50,000
General funds	117,889	166,041	(179,906)	(16,000)	88,024
Restricted funds	11,360	62,041	(64,991)	-	8,410
	<u>163,249</u>	<u>228,082</u>	<u>(244,897)</u>	<u>-</u>	<u>146,434</u>

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

19. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2021 £	As restated Income £	Expenditure £	As restated Balance at 31 March 2022 £
Designated funds	34,000	-	-	34,000
General funds	67,974	215,530	(165,615)	117,889
Restricted funds	12,598	52,921	(54,159)	11,360
	<u>114,572</u>	<u>268,451</u>	<u>(219,774)</u>	<u>163,249</u>

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	8,731	8,731
Investment property	-	108,644	108,644
Current assets	8,410	109,818	118,228
Creditors due within one year	-	(89,169)	(89,169)
Total	<u>8,410</u>	<u>138,024</u>	<u>146,434</u>

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

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	Unrestricted funds 2022 £	As restated Total funds 2022 £
Tangible fixed assets	-	8,955	8,955
Current assets	11,360	168,006	179,366
Creditors due within one year	-	(25,072)	(25,072)
Total As restated	11,360	151,889	163,249

21. Operating lease commitments

At 31 March 2023 the Charitable Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	12,000	12,000
Later than 1 year and not later than 5 years	36,000	48,000
	48,000	60,000

22. Related party transactions

There were no related party transactions during either year.