

**Relate - Chesterfield and North Derbyshire
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024**

ALLEN, WEST AND FOSTER
Chartered accountants
Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Relate - Chesterfield and North Derbyshire
Charity registration number	1102023
Company registration number	04773325
Principal office and registered office	3rd Floor, Dents Chambers 81 New Square Chesterfield S40 1AH England

The trustees

T Cresswell	
J Webb	
H Douch	
R Barnett	(Resigned 4 November 2024)
L McManus	(Resigned 26 April 2023)
E Orry	(Resigned 1 November 2023)
J Etherington	
P Green	(Appointed 7 May 2024)
G Hill	(Appointed 15 March 2024)

Company secretary Sarah Willis

Independent examiner Stephen Allen ACA FCCA
Omega Court
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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.

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Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

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 Centre Manager 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 6 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 Centre Manager. The Centre is a member of the Relate Federation and is guided in the provision of services by the agreed national service specifications.

e. Risk management

The Board of directors receive a quarterly financial report in addition to the Centre Managers 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.

Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

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 volunteers and employees of the voluntary and statutory sector.

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 Centre Manager are actively and continually seeking contract services that fit our charitable activity.

One of the Board's main objectives for this year was to continue to increase our outreach provision in order to reach people who may not have known about all of the services we offer. We specifically sought contracts and grants to enable us to increase the reach of our service, and to help people irrespective of their ability to pay.

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 80% free of charge counselling.

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 Supervisors. The Centre currently employs 11 Counsellors, 1 Centre Manager, 1 Quality and Training Lead, and 4 administrative staff.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

a. Review of activities

The Centre delivered 2,271 attended counselling sessions during the period of April 2023 to March 2024. 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.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review

a. Going concern

This last year has been financially supported via a CEV contract from DCC Public Health, this was given to support people affected by Covid. This provision enabled us to meet our Charitable Aims in terms of providing free or subsidised counselling to those less able to pay. In addition, the IAPT contract and referrals enabled us to provide counselling to those in a similar position and are experiencing low level mental ill health difficulties.

These contracts have been invaluable, but we recognise the importance of attracting fee-paying clients. However, the demographics we serve are predominantly areas of high deprivation. This makes us more reliant upon seeking funding to support our provision. Our business plan reflects this.

Another impact upon our business has been the significantly high level of sickness absence amongst key people, this we have not been able to seek funding or work with key partners to develop strong pathways for our clients and seek subsidy funding to support clients accessing our provision.

At the latter end of the year (Oct onwards) we undertook a forensic financial review examining all income and expenditure, this enabled us to make considerable savings on less important expenses and rationalise our spending and enable service efficiencies.

Trustees are taking very seriously the financial and operational difficulties we have been experiencing. This has led to a significant change in management, and a greater cohesion between staff since October.

With increased financial scrutiny, including the implementation of the Xero financial recording system, and the investment of an external financial accountant to provide us with greater financial oversight, we have been in a position to manage our finances more effectively. This, combined with greater service planning and reaching out to our partner agencies, plus our planning to bring in a professional bid writer to support us approaching larger Trusts for funding, we anticipate we will be in a position to increase our reserves over 2024-2025.

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 increased from the previous year to £277,659 from £228,082. Expenditure increased from the previous year to £267,738 from £244,897 resulting in a surplus of £9,539 (2023: deficit £16,815).

The total funds carried forward as of 31 March 2024 are £155,973 (2023: £146,434) of which £10,471 (2023: £8,410) are restricted, and £145,502 (2023: £138,024) are unrestricted.

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

Relate - Chesterfield and North Derbyshire

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review *(continued)*

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 took 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.

Plans for future periods

As stated earlier, we were not in a positive financial position owing to significant sickness absence of key people. However, since October 2023, we were in a position to forensically review all our finances and service delivery. A consequence of this has led us to improving our financial reporting and monitor our expenditure more effectively.

This enhanced and accurate financial reporting has enabled us to plan more effectively the services we need to develop. Clearly, we needed to integrate more widely with partner agencies to improve client pathways and consider joint funding. With that in mind new developments have taken place between the college to provide outreach provision for young people.

A joint bid with the Unemployed Workers Centre in in the process of being developed, and we have strengthened our partnership with Chesterfield Football club to develop a new Counselling and support system.

We have strengthened the GP partnership for client referrals and are currently extending our outreach to another GP practice.

We also recognised the importance of attracting fee-paying clients, and with that in mind we have put articles into local magazines.

We have a qualified training and coach employed and she is developing training and a potential coaching provision for young people.

In essence - Increased financial reporting and scrutiny and following a business plan. building partnership working with relevant agencies, further outreach, a clearer marketing strategy, and strengthening the way we work is providing us with a strong foundation to move forward. In addition, a new management team and an improving workplace environment has helped us to plan the future and move forward.

The way forward is to build upon the service redesign undertaken in the second half of the financial year. Review the business strategy and broaden our provision. Plans to extend our hours of opening to attract people who are in work, plus consider Saturday mornings.

Relate - Chesterfield and North Derbyshire

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

The trustees' annual report and the strategic report were approved on 18 December 2024 and signed on behalf of the board of trustees by:



T Cresswell
Trustee

Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

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

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Relate - Chesterfield and North Derbyshire ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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 Institute of Chartered Accountants in England and Wales (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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

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

Year ended 31 March 2024

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.



Stephen Allen ACA FCCA
Independent Examiner

Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	24,259	30,800	55,059	67,826
Charitable activities	6	98,768	59,040	157,808	82,445
Other trading activities	7	63,830	—	63,830	77,729
Investment income	8	962	—	962	82
Total income		<u>187,819</u>	<u>89,840</u>	<u>277,659</u>	<u>228,082</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	134	—	134	606
Expenditure on charitable activities	10,11	179,825	87,779	267,604	244,291
Total expenditure		<u>179,959</u>	<u>87,779</u>	<u>267,738</u>	<u>244,897</u>
Net losses on investments	12	(382)	—	(382)	—
Net income/(expenditure) and net movement in funds		<u>7,478</u>	<u>2,061</u>	<u>9,539</u>	<u>(16,815)</u>
Reconciliation of funds					
Total funds brought forward		138,024	8,410	146,434	163,249
Total funds carried forward		<u>145,502</u>	<u>10,471</u>	<u>155,973</u>	<u>146,434</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 23 form part of these financial statements.

Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	17	6,548	8,731
Investments	18	—	108,644
		<u>6,548</u>	<u>117,375</u>
Current assets			
Debtors	19	36,470	15,264
Cash at bank and in hand		<u>128,114</u>	<u>102,964</u>
		164,584	118,228
Creditors: amounts falling due within one year	20	15,159	89,169
Net current assets		<u>149,425</u>	<u>29,059</u>
Total assets less current liabilities		<u>155,973</u>	<u>146,434</u>
Net assets		<u>155,973</u>	<u>146,434</u>
Funds of the charity			
Restricted funds		10,471	8,410
Unrestricted funds		<u>145,502</u>	<u>138,024</u>
Total charity funds	22	<u>155,973</u>	<u>146,434</u>

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

Directors' responsibilities:

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

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

The statement of financial position
continues on the following page.

The notes on pages 12 to 23 form part of these financial statements.

Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2024

These financial statements were approved by the board of trustees and authorised for issue on 18 December 2024, and are signed on behalf of the board by:



T Cresswell
Trustee

The notes on pages 12 to 23 form part of these financial statements.

Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3rd Floor, Dents Chambers, 81 New Square, Chesterfield, S40 1AH, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

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.

Judgements and key sources of estimation uncertainty

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.

Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

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.

Incoming resources

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.

Resources expended

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.

Year ended 31 March 2024

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

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.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Client contributions	18,902	—	18,902
Donations	5,357	—	5,357
Grants			
The National Lottery	—	—	—
Hardwick CCG	—	5,652	5,652
Derbyshire County Council	—	—	—
Inspirative Art Help the Helpers	—	11,848	11,848
Pixel Fund	—	—	—
Helen Roll Charity	—	—	—
DVA Youth Group	—	3,000	3,000
DVA Chesterfield	—	6,000	6,000
Foundation Derbyshire	—	1,500	1,500
Chesterfield Borough Council Counselling CYP	—	2,800	2,800
	<u>24,259</u>	<u>30,800</u>	<u>55,059</u>

Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Client contributions	17,755	—	17,755
Donations	990	—	990
Grants			
The National Lottery	—	9,970	9,970
Hardwick CCG	—	6,736	6,736
Derbyshire County Council	—	16,527	16,527
Inspirative Art Help the Helpers	—	11,848	11,848
Pixel Fund	—	3,000	3,000
Helen Roll Charity	—	1,000	1,000
DVA Youth Group	—	—	—
DVA Chesterfield	—	—	—
Foundation Derbyshire	—	—	—
Chesterfield Borough Council Counselling CYP	—	—	—
	<u>18,745</u>	<u>49,081</u>	<u>67,826</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Contract work	<u>98,768</u>	<u>59,040</u>	<u>157,808</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Contract work	<u>69,485</u>	<u>12,960</u>	<u>82,445</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Room hire	59,357	59,357	77,433	77,433
100 Club	149	149	143	143
Sundries	4,324	4,324	153	153
	<u>63,830</u>	<u>63,830</u>	<u>77,729</u>	<u>77,729</u>

Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Investment income	962	962	82	82

9. Costs of other trading activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Costs of other trading activities - Advertising and publicity	134	134	606	606

10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Counselling services	169,328	87,779	257,107
Support costs	10,497	—	10,497
	<u>179,825</u>	<u>87,779</u>	<u>267,604</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Counselling services	172,122	64,991	237,113
Support costs	7,178	—	7,178
	<u>179,300</u>	<u>64,991</u>	<u>244,291</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Counselling services	257,107	—	257,107	237,113
Governance costs	—	10,497	10,497	7,178
	<u>257,107</u>	<u>10,497</u>	<u>267,604</u>	<u>244,291</u>

12. Net losses on investments

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Gains/(losses) on investment property	(382)	(382)	—	—

Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	2,183	2,637

14. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,000	2,000

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	178,490	157,890
Social security costs	3,819	4,899
Employer contributions to pension plans	1,729	1,762
	184,038	164,551

The average head count of employees during the year was 17 (2023: 19). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Charitable activities	11	14
Management and administration of the charity	6	5
	17	19

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £44,890 (2023: £71,225).

16. Trustee remuneration and expenses

During the year, no Trustees received any remuneration or benefits in kind (2023: £NIL).

During the year, no Trustees received any reimbursement of expenses (2023: £NIL).

Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 Apr 2023 and 31 Mar 2024	20,710
Depreciation	
At 1 Apr 2023	11,979
Charge for the year	2,183
At 31 Mar 2024	14,162
Carrying amount	
At 31 Mar 2024	6,548
At 31 Mar 2023	8,731

18. Investments

	Investment properties £
Cost or valuation	
At 1 Apr 2023	108,644
Additions	–
Disposals	(108,644)
At 31 Mar 2024	–
Impairment	
At 1 Apr 2023 and 31 Mar 2024	
Carrying amount	
At 31 Mar 2024	–
At 31 Mar 2023	108,644

All investments shown above are held at valuation.

Investment properties

The investment property purchased during the prior year was held at cost which was deemed to be the valuation at 31 March 2023. The property has been disposed of during the year ended 31 March 2024 for £108,263.

19. Debtors

	2024 £	2023 £
Prepayments and accrued income	36,470	15,264

Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	15,159	89,169

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,729 (2023: £1,762).

22. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2023	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2024
	£	£	£	£	£	£
General funds	88,024	187,819	(179,959)	—	(382)	95,502
Contingencies	50,000	—	—	—	—	50,000
	<u>138,024</u>	<u>187,819</u>	<u>(179,959)</u>	<u>—</u>	<u>(382)</u>	<u>145,502</u>

	At 1 Apr 2022	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2023
	£	£	£	£	£	£
General funds	117,889	166,041	(179,906)	(16,000)	—	88,024
Contingencies	34,000	—	—	16,000	—	50,000
	<u>151,889</u>	<u>166,041</u>	<u>(179,906)</u>	<u>—</u>	<u>—</u>	<u>138,024</u>

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

	At 1 Apr 2023	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2024
	£	£	£	£	£	£
DVA North East Derbyshire	240	—	(240)	—	—	—
Inspirative Art Help the Helpers	—	11,848	(11,848)	—	—	—
Hardwick CCG	—	5,652	(5,652)	—	—	—
DVA Bolsover	200	—	(200)	—	—	—
DVA Chesterfield	—	3,000	(120)	—	—	2,880
Pixel Fund	600	—	(600)	—	—	—

Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

22. Analysis of charitable funds *(continued)*

The National Lottery	—	—	—	—	—	—
Voluntary Sector AMHP Funding	1,320	—	—	—	—	1,320
Edward Gosling Funding	2,500	—	(1,150)	—	—	1,350
Helen Roll Charity Chesterfield Borough Council Funding	3,350	5,800	(7,229)	—	—	1,921
Derbyshire County Council Funding	—	—	—	—	—	—
Rotary Club Grant	—	—	—	—	—	—
Arnold Clark Grant	—	—	—	—	—	—
Postcode Neighbourhood Trust	200	—	(200)	—	—	—
Kelly Family Trust	—	—	—	—	—	—
CEV Emotional Wellbeing	—	59,040	(59,040)	—	—	—
DVA Youth Group Foundation	—	3,000	—	—	—	3,000
Derbyshire	—	1,500	(1,500)	—	—	—
	<u>8,410</u>	<u>89,840</u>	<u>(87,779)</u>	<u>—</u>	<u>—</u>	<u>10,471</u>

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
DVA North East Derbyshire	240	—	—	—	—	240
Inspirative Art Help the Helpers	—	11,848	(11,848)	—	—	—
Hardwick CCG	—	6,736	(6,736)	—	—	—
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 Chesterfield Borough Council Funding	3,730	—	(380)	—	—	3,350

Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

22. Analysis of charitable funds *(continued)*

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)	–	–	–
CEV Emotional Wellbeing	–	12,960	(12,960)	–	–	–
DVA Youth Group Foundation	–	–	–	–	–	–
Derbyshire	–	–	–	–	–	–
	<u>11,360</u>	<u>62,041</u>	<u>(64,991)</u>	<u>–</u>	<u>–</u>	<u>8,410</u>

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

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

DVA - funding for youth group worker's salary

Pixel Funding - funding for young people's counselling

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

Chesterfield Borough Council Funding - funding for counselling sessions

Postcode Neighbourhood Trust Grant - funding for counselling sessions

CEV Emotional Wellbeing - funding for counselling service

Relate - Chesterfield and North Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	6,548	–	6,548
Investments	–	–	–
Current assets	154,113	10,471	164,584
Creditors less than 1 year	(15,159)	–	(15,159)
Net assets	145,502	10,471	155,973

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	8,731	–	8,731
Investments	108,644	–	108,644
Current assets	109,818	8,410	118,228
Creditors less than 1 year	(89,169)	–	(89,169)
Net assets	138,024	8,410	146,434

24. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than 1 year	12,000	12,000
Later than 1 year and not later than 5 years	24,000	36,000
	36,000	48,000

25. Related parties

There are no related party transactions which require disclosure in this or the prior period.