

Relate Medway & North Kent 2023-2024

Relate

The relationship people

Medway & North Kent

Annual Report and Financial Statements
for the year ended 31 March 2024

Relate Medway & North Kent

(A company limited by guarantee)

Registered Charity No: 4973993

Registered Company No: 1104649

Relate Medway and North Kent Ltd
(A company limited by guarantee)

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Relate Medway and North Kent Ltd
(A company limited by guarantee)

Reference and administrative details of the Company, its Trustees and advisers
For the year ended 31 March 2024

Trustees	D McDonald, Chair L Strong, Trustee S Lowe, Trustee A Street, Trustee
Company registered number	04973993
Charity registered number	1104649
Registered office	2nd Floor Kingsley House 37-39 Balmoral Road Gillingham Kent ME7 4PF
Company secretary	Sakina Lowe
Medway Council Representative	Cllr W Purdy
Accountants	Kreston Reeves LLP Chartered Accountants Montague Place Quayside Chatham Maritime Chatham Kent ME4 4QU
Independent Examiner	Samantha Rouse FCCA DChA Kreston Reeves LLP Montague Place Chatham Maritime Kent ME4 4QU

Our statement of purpose

Relate's purpose is to help people to make those personal changes which enable them to engage in committed and loving relationships for the benefit of themselves, their family and society.

Relate's Vision is of a future in which healthy relationships are actively promoted as the basis of a thriving society.

Our mission is to develop and support healthy relationships by:

- Helping couples, families, and individuals to make relationships work better.
- Delivering inclusive, high-quality services that are relevant at every stage of life.
- Helping both the public and policymakers to improve their understanding of relationships and what makes them flourish.

Our values

Be Human

We respect everyone and value all relationships. We listen and support people to make positive changes in their lives.

Be Connected

We're in touch with the world around us and use evidence to explain why relationships matter. We collaborate to provide great services for all our communities.

Be Smart

We keep things simple and focus on what works. We put our clients first and maximise every penny for their benefit.

How we help: Our core services

Relationship counselling: helping couples and individuals to respond to issues arising from their relationships. Our counsellors help people discuss their feelings, attitudes and expectations, and help with communication and problem solving. We aim to empower clients by increasing their understanding so that they can go on to make choices about how they can manage their relationships.

Psychosexual (Sex) therapy: an assessment and treatment program which enables our clients to address the physical, emotional and psychological issues associated with sex. This usually means designing a sequence of tasks and exercises for a couple or an individual to complete at home. The sex therapist discusses progress at each session and works at the client's own pace

Trustees' Report
For the year ended 31 March 2024

Family Counselling: to help family members of all ages, situations and dynamics in resolving difficulties and concerns in their relationships with one another. We support clients by increasing their understanding of each other's needs and improving communication, both within the couple relationship and across generations.

Children and Young People's counselling: helps children and young people (5-25-year-olds) explore and develop coping strategies for issues such as family breakdown, bullying and peer relationships, bereavement, the formation of new families or the absence of a family member in their life.

Education and Learning: to provide people with the knowledge and skills needed for personal and professional development. This is part of our preventative work, to ensure we are helping people to boost or maintain their relationships as opposed to just helping when things get tough.

Quality Assurance and accreditation

Relate Medway and North Kent counselling and psychotherapy services are BACP accredited (108426) and subject to its Ethical Framework for Good Practice in counselling and psychotherapy and professional conduct procedure.

We are in our third five-year term of accredited services status and are subject to annual monitoring. In addition to BACP Relate MTB uses PQASSO (Practical Quality Assurance System for Small Organisations) as a quality assurance standard.

Psychosexual therapy is covered by COSRT (College of Sexual and Relationship Therapists) Code of Ethics and Principles of Good Practice.

Family counselling is covered by the AFT (The Association for Family Therapy and Systemic Practice in the UK) Code of Ethics and Practice.

All Relate Medway and North Kent personnel must comply with the Relate Code of Ethics and Practice and Relate's practice policies and guidance, which both complement the external codes and set specific organisational standards for ethical working.

Structure, Governance and Management

The charity is constituted as a company limited by guarantee, not having a share capital. It is governed by its Memorandum and Articles of Association adopted on 12/09/2003, as amended by Special Resolution of the members on 23 October 2009.

The charity is a constituent society of Relate Limited and as such is bound by the Memorandum & Articles of Association of Relate Limited and the Relate Federation Agreement. Relate Limited supports all centres in England, Wales and Northern Ireland. It provides policy direction, legal advice, quality systems and resources, research information, practice helpline, and professional supervision, and training of counsellors.

Trustees' Report

For the year ended 31 March 2024

The Board of Trustees is the governing body of Relate Medway and North Kent. It is responsible for:

- **Developing and maintaining the structure for Relate Medway & North Kent to deliver against its charitable objects**
- **Governing Relate Medway & North Kent in line with its vision, aims and charitable objectives and to provide overall policy direction**
- **The overall governance and strategic direction of the charity, developing its aims, objectives and goals in accordance with the Articles of Association, legal requirements and regulatory guidelines**

The Board is collectively responsible for promoting the success of the Charity by directing and supervising the Charity's affairs. Its role is to provide leadership within a framework of prudent and effective controls, which enable risk to be assessed and managed. The Board of Trustees delegates the day-to-day responsibility of the management and control of the Charity and its funds to the Centre Director.

All expenditure is approved by the Board of Trustees and requires that full accounting records be maintained with monthly financial and operating reports to ensure that all criteria for spending the funds of the charity are fully met. The Executive Committee reviews the latest management accounts at each meeting. The Executive Committee meets a minimum of four times a year on a quarterly basis.

Sub-groups are established on a short-term basis where particularly high risk or high importance projects require closer oversight and scrutiny. (E.g. Strategic sub-group, Finance sub-group) These groups report to the Board of Trustees

Appointment of Trustees

As set out in the Articles of Association the Trustees may appoint any qualifying person to become a trustee, any person appointed shall hold office until the following Annual General Meeting and shall then be eligible for re-election. All Relate MNK Trustees give their time voluntarily and receive no benefits from the charity.

Induction and training for Trustees

New Trustees are sought with regard to any specialist skills required. New Trustees are briefed on their legal obligations under company and charity law, the Memorandum and Articles of Association, the Committee and the decision-making process, recent performance and strategic plans. They are encouraged to attend appropriate training and to spend time at the centre. Feedback about the charity's performance and suggestions for improvement and change are welcomed.

Risk Management

The Trustees are responsible for the management of the risks faced by the Charity. Sub committees are formed to deal with risk and assessment. We assess and regularly review the major risks to which we are exposed by means of an operational risk register, which is regularly reviewed by the management team and Trustees. We are satisfied that systems are in place to mitigate our exposure.

Trustees' Report
For the year ended 31 March 2024

The Trustees are monitoring the risks, which include:

1. Loss of significant income from funding bodies (i.e. Local authorities, NHS, Trusts) and lack of ability to grow and generate diverse unrestricted income
2. Being unable to provide sufficient counsellors to match growth in service output
3. Unplanned and rapid changes among our small management and administrative staff team
4. Further reduction in what our clients are able to afford to pay for counselling, against increasing costs
5. Ensuring that momentum and guidance provided by the Board of Trustees is maintained
6. A reduction in the support and strategy provided by Relate Limited
7. Not having the right people with the right skills, attitudes and behaviours to deliver the strategy across the whole organization
8. Accommodation changes due to leases ending
9. Growing competition from other counselling providers

The Business Plan and Strategic Plan address these issues and try to keep a step ahead in finding solutions to minimise the risk to the organisation. A key element in our management of financial risk is the setting and regular review of the reserves policy (see Financial Review).

Objectives, Activities, and Public Benefit

The company is a charitable organisation providing relationship counselling to adults, families, children, and young people for the public benefit.

The objects of the charity as set out in the governing document are:

- To educate the public concerning the benefits of secure couple relationships, marriage and family life in order to improve the emotional, sexual and spiritual well-being of individuals, which is derived from committed relationships.
- To provide counselling, advice, education, guidance and relief to adults and/ or children in relation to any aspect of contemporary life or work which may prejudice their physical or mental wellbeing, and influence, either directly or indirectly, their present or future family or couple relationship.
- To seek to enhance the good health, both mental and physical of adults and children by increasing awareness of the benefits of committed relationships. Furthermore working to prevent poverty, hardship and distress caused by breakdown of such relationships.
- The trustees have complied with section 17(5) of the Charities Act 2011 to give due regard to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

Trustees' Report
For the year ended 31 March 2024

Achievements and performance 2023-2024

Relate Medway & North Kent:

- Delivered 2906 counselling hours
- Delivered 771 free counselling sessions for young people
- Supported 2310 People
- 2000 Registrations
- Ongoing appointments with couples and individuals
- Remote & in-person accessible family counselling sessions
- Individual structured interviews (domestic violence / abuse intervention assessments)
- 205 Rowhill sessions supporting young vulnerable children

A team of 8 Relate counsellors work across our Medway and North Kent locations. Our primary Headquarters is in Gillingham

We deliver services across the local authority areas of:

- **Medway**
- **Dartford**
- **Gravesham**
- **Bexley**
- **Swale**

We only continue to be able to offer services at reduced rates to people in distress thanks to trusts, foundations and donors who financially support our Bursary Funding Scheme. A number of our clients are able to meet the cost of counselling but many are not. These vital supporters are listed in full at the end of this report.

Relate Medway & North Kent maintains contracted commissioned work alongside the self-referring client work. This work is detailed in the following summary of our work this year.

IAPT (Improving Access to Psychological Therapies) - Couple Therapy for Depression

IAPT is run by the NHS in England, and provides NICE approved evidence based therapies for people with anxiety or depression. Couple Therapy for Depression {CTD} is a type of talking therapy developed to help people suffering from depression and anxiety.

We receive referrals from Healthy Minds after their initial assessment considers CTD to be the most appropriate therapy for the patient and their partner.

The therapy is for up to 20 sessions and is for people who have a regular partner and where the relationship may contribute to the development or maintenance of their depression and distress.

Trustees' Report
For the year ended 31 March 2024

Aim of IAPT Couple Therapy for Depression (CTD)

Couple Therapy for Depression aims to improve the overall quality of a couple's relationship, as poor relationship quality is known to be a precipitating factor in depression. Couple therapy can help people with their relationship and emotional difficulties that sometimes flow from problems between partners.

Training for IAPT CTD

IAPT recognises two forms of couple therapy and supports training courses in each. One closely follows the behavioural couple therapy model (Don Baucom). The other is an integrative-behavioural evidence based treatment (Tavistock Relationships}. Relate MNK have practitioners qualified in both therapies.

Criteria for CTD

- Mild to moderate depression in one/both partners
- Relationship distress identified
- No domestic abuse or other safety issues identified including suicidal behaviours.
- Not for people who are not misusing alcohol or illicit drugs to an extent that it affects their ability to undertake or make use of talking treatment
- Not suitable for people who have a personality diagnosis that is active or other severe psychopathologies.

The Therapeutic Approach

CTD focuses on the relational aspects of depression and works on the precipitating and maintaining elements of the couple relationship which are known to have a direct effect on the incidence of depression, in order to reduce stress and increase support within the couple:-

- Improving communication
- Coping with stress
- Managing feelings
- Changing behaviour
- Solving problems
- Promoting acceptance
- Revising perceptions

The model allows for joint and individual assessment sessions and a joint formulation session, followed by on-going sessions up to a total of 20. It is delivered at Step 3 level for patients with mild to moderate depression - a high intensity intervention, in accordance with NICE and IAPT guidelines.

Trustees' Report
For the year ended 31 March 2024

Continuing Professional Development for Relate MNK counsellors in 2023-24

- Mental Illness and its treatment
- Conversations around Intimacy
- Child Sexual Exploitation
- Understanding Stepfamilies: A practical guide for professionals working with blended families
- Online Relate Learning modules available - Child Protection and Safeguarding (Level 1), Mental Health Awareness, Domestic Abuse and Violence, Suicidal Risk and support. Client informed feedback, Substance and Misuse, Gender and Sexual Diversity, Bereavement and Loss, Disordered Personalities, Counselling with a Sexual Focus, Emotionally Focused Therapy.
- Eating Disorders in young people

Fundraising

Detailed data underpins our ability to demonstrate to new, potential and existing funders the difference their donations make in specific geographical communities.

We are grateful for the continued support of most of our local authorities who recognise the contribution Relate MNK makes to community cohesion and resilience, and to the well-being of individuals.

We are developing detailed 'projects' to meet the increasingly specific requirements of potential funders for stand-alone projects rather than general funding pots.

Our plans to raise awareness of our services in our communities have progressed with the production of new postcard-style fliers, posters and a successful bid for funding for a Mobile Community Information stand.

We continue to look at new potential sources for grants and donations and will be grateful for any suggestions from Trustees.

Publicity

We are grateful for the support of our local media in covering what has been an informative year – We have a regular slot in the Medway Messenger and our platforms on Facebook and twitter have more potential but soak up resource.

Trustees' Report
For the year ended 31 March 2024

Acknowledgements

The Trustees thank the counsellors, clinical supervisors, appointment staff, evening receptionists, and volunteers who work together for the benefit of our local communities.
Thank you to the Relate RMK counsellors during 2022-2023.

Sincere thanks to the local authorities, trusts, organisations and individuals who have financially supported us in 2023-2024:

Henry Smith
Kent Community Foundation
St James' Place
Weavers
Albert Hunt Trust
Awards For All

Financial Review

Reserves policy

The Trustees consider that reserves, which are deemed freely available for any of the charity's Objectives, should best be used to provide a solid business base for the Company. Allowance have been made for the following factors in determining the current level of reserves.

1. The Charity rents its offices from Medway CAB, paying a monthly rental fee as agreed.
2. As the receipt of grants and contracted income can occasionally be later than planned, there is a need to provide short-term financial cover, to allow for the payment of on-going costs, until grants are eventually received.
3. The future of the Charity is partly dependent upon sufficient funds being provided by local and national government. As these providers of income are subject to the vagaries of government spending and the general economic climate, it is possible that the cash flow could slow down significantly, or dry up totally, dependent upon the competing calls on limited resources. In the case of closure, it is deemed prudent to allow for the following factors.
 - i. Statutory redundancy of the staff.
 - ii. Payment of costs on premises, and associated items until the lease or license can be assigned, or the lease expires, whichever is the sooner.
 - iii. Payment of outstanding liabilities.

The Reserves Policy is reviewed by the Trustees at least annually. The Trustees can, at any future date, determine that a part of the reserves can be utilised for a specific purpose, in which case those funds would be treated as designated funds.

Trustees' Report
For the year ended 31 March 2024

Restricted Funds

The Charity occasionally receives Grants from Corporate Bodies and other Charitable Trusts for specific projects. The use of funds outside the terms of the contract is prohibited, with the balance of funds to be returned on completion of the contract. Current restricted Funds stand at £4,319 and will be held to meet any unanticipated expenses associated with the specific projects.

Unrestricted Funds

The Trustees believe that Relate Medway & North Kent should hold sufficient financial reserves of £50,000, in order to ensure that the charity can continue to operate and meet the needs of clients of unforeseen and potentially financially damaging circumstances arising. Current Unrestricted funds stand at £42,710, these are currently below those in the reserves policy and we are working hard to meet the figures in the Policy. This will be done by diversifying Counselling sessions, increasing Counselling in schools and increasing individual Counselling fees.

We are working tirelessly to achieve an overall Reserves figure of £50,000 this will involve expanding the Service, and increasing our counselling sessions as well as Outreaches in the Community.

The Trustees consider that it would be prudent to set aside an amount equivalent to three months operating expenditure to meet the cost of contractual arrangements should there be a short term break in funding; this is estimated at £10,000.

Designated Funds

In addition, unrestricted funds have been designated to the following purposes:
Equipment Reserve. The Board considers that there is a need for a reserve to be created to support the ongoing replacement of the IT infrastructure at Medway Volunteer Centre. The reserve to stand at £2,500.

Contractual Commitment reserve

At present, the Board does not consider that there is a need to set aside funds for redundancy. However, the Board to create a reserve to cover disciplinary and/or grievance at £2,000.

Our major source of funding has been from Medway Council in addition to our role as a Project Medway partner. We have also received grants from a number of charitable organisations.

The major risks which the charity is subject to are regularly reviewed by the trustees and, as a consequence, systems are in place to mitigate those risks. A major risk is considered to be that of continued funding, and in order to reduce the impact of any such reduction, it is still the intention of the trustees to double the operational reserve. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant fall in the level of funding for a period of approximately six calendar months; this would then provide sufficient time to consider how the funding would be replaced, or services changed.

Premises

The Board considers that there is no need for a reserve at this this time.

Review of reserves policy

Reserves are monitored at every quarterly meeting of the Finance and Resources Sub Committee, the Committee will ensure that reserves are not unduly affected by unanticipated expenses and are sufficient for the needs identified in this reserves policy.

This reserves policy is monitored by the Board of Trustees annually when the Audited Accounts become available, or more frequently as circumstances dictate.

Principal Funding

Our principal funders are Medway Council from whom we receive our core funding together with funds for additional specific projects and the legal Service Commission who contract with us to provide free legal advice to local residents.

Trustees' Report
For the year ended 31 March 2024

Please see Financial Statements in the section for detailed information.

We have introduced virtual Counselling sessions across Medway during 2022 as we feel there will be an increased need for this Service during the pandemic.

We have applied for local Government Grants to assist us with keeping the Centre open.

Relate Medway & North Kent – Who benefits:

Young People

By improving the relationship skills of people of all ages and backgrounds, including their listening skills, we improve their skills in communicating with and building relationships with people across communities. Our counselling, including for children and young adults, teaches skills, which has a life-long impact, enables amicable co-parenting and improves wider relationships.

Relationships for all ages

There is no upper age restriction on our services and our couples and families counselling benefits children of all ages.

Mental health & well-being

We work in close collaboration with local mental health services and aim to offer early intervention to tackle growing problems that may escalate if not dealt with appropriately and timely. One client says: "I have really benefited from the sessions and feel much more mentally resilient to cope with life challenges." We also provide specialist counselling for people with life- limiting conditions and their families /carers.

People suffering abuse

Counsellors are trained to identify victims of domestic violence and sexual abuse, including children, and liaise with specialist agencies to make referrals.

Disadvantaged & deprived people & families

We see the impact of economic stress on relationships and families, and our Bursary Funding Scheme ensures that clients have access to professional counselling regardless of their ability to pay.

People with long-term & life-limiting conditions & carers

Our counsellors are trained in specific skills to provide relationship support to patients and family members who are carers and/ or whose relationship faces challenges and changes in the face of a medical diagnosis, such as cancer.

Drug and alcohol

Counsellors liaise with specialist agencies to refer people whose relationships are affected by drug or alcohol addiction.

'A safe place to talk'

Client feedback 2022-2023 Summary Report

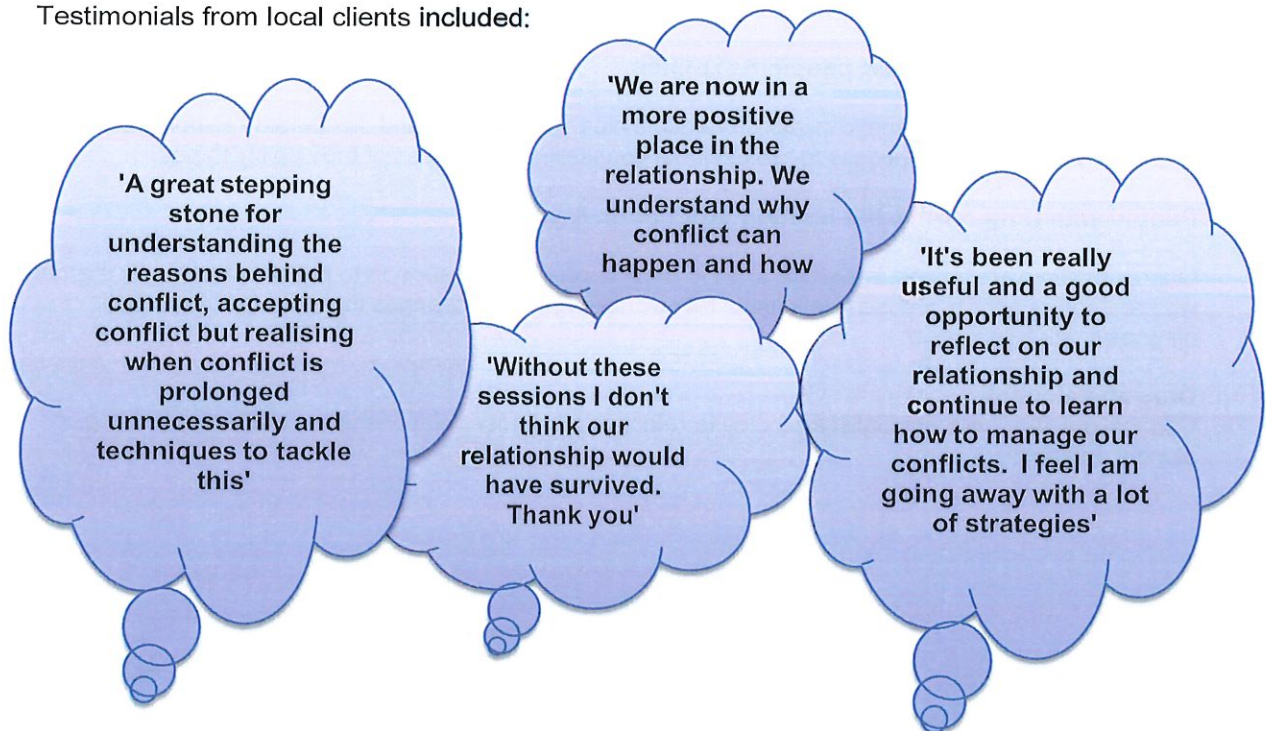
The figures speak for themselves - Relate Medway & North Kent (MNK) supported 450 people in 2022-2023, providing 1725 hours of high quality, professional relationship counselling. But the personal stories and testimonials behind the figures are even more compelling.

"... A safe environment to talk through such painful events and situations. There have been some powerful discussions and thought-provoking advice which I was able to put into practice, for example, allowing myself to cry and not seeing it as a failure."

Being able to talk about our emotions, insecurities and worries in a safe environment is something we should be able to take for granted, but Relate MNK's clients highly value being able to talk to a skilled counsellor and to be heard without judgement, finding it vital in being able to address relationship difficulties and to move forward.

In Relate MNK's 2021-2022 feedback report 'The Difference We Make' - a compilation of results from post counselling questionnaires clients –most clients said they were able to manage conflict 'much better' or 'a little better' and many reported improvements in rows and arguments.

Testimonials from local clients included:



Trustees' Report
For the year ended 31 March 2024

Clients who said communication was an issue reported an improvement after counselling with comments including:

'Relate has been very useful in helping make very difficult decisions that have been put off for a long time'

'It's been really helpful, being able to talk and not feel judged about the way you feel'

Many people do not realise the wide range of counselling services that Relate MNK offers, the wide range of age groups we serve and the extensive benefits in teaching life-long relationship skills.

Future Plans and Priorities

The end of the Financial Year was challenging as the Cost of Living Crisis began to impact on the ability of service users to afford our service. We have worked hard to change the way we work to mitigate against the risks and challenged this will bring in the next financial year.

We're also planning a major refurbishment of our offices and counselling spaces. We feel it's important to ensure clients feel safe and comfortable during their face-to-face sessions, especially as service users have become accustomed to remote services during the lockdowns. Thanks to some recent funding applications, new furniture and additional counselling aids will be purchased in the year ahead.

FUTURE PLANS

Our Main focus in the coming year is Sustainability – the Cost of Living Crisis has brought us additional long term challenges which we hope to overcome as we navigate through the year. We continue to work with our Funders and Partners to ensure our long term future is secure so we can continue to provide the much needed Services to the community in Medway.

Relate Medway & North Kent is very grateful to all who continue to be interested in the work of the Centre and is most appreciative of the financial support it has received this year from the Local Community, Sundry donations from Local Residents, Hands Volunteers and grateful Clients.

Relate Medway and North Kent Ltd
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 March 2024

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 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 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:



D McDonald
(Trustee)

Date: 10/12/24

Relate Medway and North Kent Ltd
(A company limited by guarantee)

Independent examiner's report
For the year ended 31 March 2024

Independent examiner's report to the Trustees of Relate Medway and North Kent Ltd ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

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

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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: *S M Rouse*

Samantha Rouse

Dated: 10 December 2024

FCCA DChA

Kreston Reeves LLP
Chartered Accountants
Montague Place
Chatham
Kent, ME4 4QU

Relate Medway and North Kent Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	19,000	-	19,000	66,775
Charitable activities	5	-	54,871	54,871	64,763
Total income		19,000	54,871	73,871	131,538
Expenditure on:					
Charitable activities	6	39,671	69,577	109,248	101,007
Total expenditure		39,671	69,577	109,248	101,007
Net movement in funds		(20,671)	(14,706)	(35,377)	30,531
Reconciliation of funds:					
Total funds brought forward	13	24,990	57,910	82,900	52,369
Net movement in funds	13	(20,671)	(14,706)	(35,377)	30,531
Total funds carried forward		4,319	43,204	47,523	82,900

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 18 to 27 form part of these financial statements.

Relate Medway and North Kent Ltd
(A company limited by guarantee)
Registered number: 04973993

Balance sheet
As at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	6,949	6,449
Current assets			
Debtors	11	563	166
Cash at bank and in hand		42,451	78,594
		<u>43,014</u>	<u>78,760</u>
Creditors: amounts falling due within one year	12	(2,440)	(2,309)
Net current assets		<u>40,574</u>	<u>76,451</u>
Total net assets		<u><u>47,523</u></u>	<u><u>82,900</u></u>
Charity funds			
Restricted funds	13	4,319	24,990
Unrestricted funds	13	43,204	57,910
Total funds		<u><u>47,523</u></u>	<u><u>82,900</u></u>

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.

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



D McDonald
 (Trustee)

Date: 10/12/24

The notes on pages 18 to 27 form part of these financial statements.

Relate Medway and North Kent Ltd
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

1. General information

Relate Medway and North Kent Ltd is a charitable company, registered in England and Wales with the charity number 1104649 and company number 05568569. The registered office of the Charity is Kingsley House, 37-39 Balmoral Road, Gillingham, Kent. ME7 4PF.

2. Accounting policies

2.1 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 Medway and North Kent Ltd 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 £.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 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. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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For the year ended 31 March 2024

2. Accounting policies (continued)

2.4 Expenditure (continued)

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.

2.5 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 institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	-	20% Reducing balance
Computer equipment	-	25% Straight line

2.7 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.

2.8 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.

2.9 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. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

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Notes to the financial statements
For the year ended 31 March 2024

2. Accounting policies (continued)

2.10 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.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations 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. The 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 are discussed below.

4. Income from donations and legacies

	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Grants	19,000	19,000	66,775
Total 2023	66,775	66,775	

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Notes to the financial statements
For the year ended 31 March 2024

5. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Fees receivable	54,871	54,871	64,763
Total 2023	64,763	64,763	

6. Analysis of expenditure on charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Wages	8,994	8,742	17,736	14,924
Premises costs	11,957	11,166	23,123	26,543
Professional fees and insurance	2,129	168	2,297	6,681
Administration costs	6,635	19,471	26,106	14,368
Depreciation	-	2,655	2,655	1,612
Sundries	2,850	4,730	7,580	4,877
Counselling costs	5,006	19,303	24,309	29,458
Staff training and travel	1,500	1,751	3,251	54
Independent examiner's fee	600	1,591	2,191	2,490
	39,671	69,577	109,248	101,007
Total 2023	41,785	59,222	101,007	

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,400 (2023 - £2,100).

8. Staff costs

	2024 £	2023 £
Wages and salaries	17,736	14,924
	17,736	14,924

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Notes to the financial statements
For the year ended 31 March 2024

8. Staff costs (continued)

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

	2024	2023
	No.	No.
Employees	1	1

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

The management of the charity was undertaken by Medway Districts Citizen's Advice Bureau, therefore key management personnel was £Nil (2023: £Nil).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £6,082 were reimbursed or paid directly to 1 Trustee (2023 - £4,272 to 1 Trustee). Expenses reimbursed were for charitable expenditure paid for personally.

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Notes to the financial statements
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10. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2023	4,364	6,444	10,808
Additions	520	2,635	3,155
At 31 March 2024	<u>4,884</u>	<u>9,079</u>	<u>13,963</u>
Depreciation			
At 1 April 2023	2,297	2,062	4,359
Charge for the year	440	2,215	2,655
At 31 March 2024	<u>2,737</u>	<u>4,277</u>	<u>7,014</u>
Net book value			
At 31 March 2024	<u>2,147</u>	<u>4,802</u>	<u>6,949</u>
At 31 March 2023	<u>2,067</u>	<u>4,382</u>	<u>6,449</u>

11. Debtors

	2024 £	2023 £
Prepayments and accrued income	563	166
	<u>563</u>	<u>166</u>

12. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	40	-
Accruals and deferred income	2,400	2,309
	<u>2,440</u>	<u>2,309</u>

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Notes to the financial statements
For the year ended 31 March 2024

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
Designated funds				
Equipment Reserve	2,500	-	-	2,500
Contractual Equipment Reserve	2,000	-	-	2,000
	<u>4,500</u>	<u>-</u>	<u>-</u>	<u>4,500</u>
General funds				
General Funds	53,410	54,871	(69,577)	38,704
Total Unrestricted funds	<u>57,910</u>	<u>54,871</u>	<u>(69,577)</u>	<u>43,204</u>
Restricted funds				
Kent Community Foundation (KFC)	9,590	-	(9,590)	-
Awards for All	400	-	(400)	-
St James's Place Foundation	7,500	-	(7,500)	-
Weavers	500	-	(500)	-
The Henry Smith Charity	7,000	-	(7,000)	-
SJP CH Foundation	-	10,000	(5,681)	4,319
The Foyle Foundation	-	5,000	(5,000)	-
Albert Trust	-	4,000	(4,000)	-
	<u>24,990</u>	<u>19,000</u>	<u>(39,671)</u>	<u>4,319</u>
Total of funds	<u>82,900</u>	<u>73,871</u>	<u>(109,248)</u>	<u>47,523</u>

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Notes to the financial statements
For the year ended 31 March 2024

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
Designated funds				
Equipment Reserve	2,500	-	-	2,500
Contractual Equipment Reserve	2,000	-	-	2,000
	<u>4,500</u>	<u>-</u>	<u>-</u>	<u>4,500</u>
General funds				
General Funds - all funds	<u>47,869</u>	<u>64,763</u>	<u>(59,222)</u>	<u>53,410</u>
Total Unrestricted funds	<u>52,369</u>	<u>64,763</u>	<u>(59,222)</u>	<u>57,910</u>
Restricted funds				
Albert Hunt Trust	-	4,000	(4,000)	-
Kent Community Foundation (KFC)	-	24,875	(15,285)	9,590
Awards for All	-	9,900	(9,500)	400
St James's Place Foundation	-	10,000	(2,500)	7,500
Weavers	-	10,000	(9,500)	500
The Henry Smith Charity	-	8,000	(1,000)	7,000
	<u>-</u>	<u>66,775</u>	<u>(41,785)</u>	<u>24,990</u>
Total of funds	<u>52,369</u>	<u>131,538</u>	<u>(101,007)</u>	<u>82,900</u>

Relate Medway and North Kent Ltd
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Notes to the financial statements
For the year ended 31 March 2024

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Designated funds	4,500	-	-	4,500
General funds	53,410	54,871	(69,577)	38,704
Restricted funds	24,990	19,000	(39,671)	4,319
	<u>82,900</u>	<u>73,871</u>	<u>(109,248)</u>	<u>47,523</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Designated funds	4,500	-	-	4,500
General funds	47,869	64,763	(59,222)	53,410
Restricted funds	-	66,775	(41,785)	24,990
	<u>52,369</u>	<u>131,538</u>	<u>(101,007)</u>	<u>82,900</u>

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Notes to the financial statements
For the year ended 31 March 2024

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	6,949	6,949
Current assets	4,319	38,695	43,014
Creditors due within one year	-	(2,440)	(2,440)
Total	4,319	43,204	47,523

Analysis of net assets between funds - prior period

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	6,449	6,449
Current assets	24,990	53,770	78,760
Creditors due within one year	-	(2,309)	(2,309)
Total	24,990	57,910	82,900

16. Related party transactions

Medway District Citizens Advice Bureau, a charitable company of which Dan McDonald is Chief Executive Officer and Company Secretary, charged for reimbursement of Rent, Office, IT service and Wages costs charges totalling £54,139 (2023 - £42,255) were invoiced by Medway District Citizen's Advice Bureau to Relate Medway and North Kent Limited during the year. There was a balance of £Nil outstanding at the year end (2023 - £Nil).

D McDonald (Trustee) paid for charitable expenditure personally and was later reimbursed and total of £6,082 during the year (2023 - £4,272).

During the year donations without conditions were received from trustees totalling £700 (2023 - £Nil).

