

RELATE AVON
FINANCIAL STATEMENTS

31 MARCH 2023

Company Registration Number 05320576
Charity Number 1107679

RELATE AVON

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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RELATE AVON**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS ADVISORS****YEAR ENDED 31 MARCH 2023**

Charity Name	Relate Avon	
Company number	05320576	
Charity number	1107679	
Registered office and operational address	133 Cheltenham Road, Bristol, BS6 5RR 0117 942 8444	
Email address	info@relate-avon.org.uk	
Web address	www.relate-avon.org.uk	
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:	
	Jodie Langman	Chair – resigned 7.11.22
	Paul Traynor	Chair – appointed 19.1.23
	Lucy Bell-Reeves	Trustee – appointed 31.1.23
	Jennifer Boyle	Trustee – appointed 31.1.23
	Naomi Bishop Bunn	Trustee – resigned 31.1.23
	Alice Chapman	Trustee – appointed 31.1.23
	Kim Clarke	Trustee – resigned 31.1.23
	Martha Cox	Trustee – resigned 7.11.22
	Matthew Eccles	Trustee – resigned 31.1.23
	Peter Hawkes	Trustee – resigned 31.1.23
	Hannah Holdaway	Trustee – resigned 7.11.22
	Kevin Jordan	Trustee – appointed 24.11.22 resigned 31.1.23
	Peter Laycock	Trustee – resigned 11.1.23
	Allister Liew	Trustee – appointed 31.1.23
	Konstantinos Perdikis	Trustee – resigned 5.07.23
	Lindsey Quinlan	Trustee – appointed 27.06.23
Key Management	Kevin Jordan	General Manager - resigned 31.12.22
	Rob Booth	General Manager - appointed 1.1.23
Bankers	CAF Bank, 25 Kings Hill Avenue, Kings Hill, Kent, ME19 4TA Santander, Bridle Road, Bootle, Merseyside, L30 4GB Bath Building Society, 15 Queen Square, Bath, BA1 2HN Lloyds Bank, 25 Gresham Street, London, EC27 7HN	
Independent Examiners	Joanne Trowbridge MAAT Bristol Community Accountants CIC The Park, Daventry Road, Bristol, BS4 1DQ	

RELATE AVON

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

Relate Avon

The Trustees present the Report and Accounts for the year ended 31 March 2023 which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative information set out on page 1 forms part of this report. The Trustees confirm that the annual report and financial statements of the charity comply with 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 the Republic of Ireland (FRS102). These statements have been prepared in accordance with the accounting policies set out in Note 2 to the financial statements.

Legal Structure, Governance and Management

The charity is constituted as a company limited by guarantee, registered under the Companies Act and its governing document is a Memorandum and Articles of Association under company legislation.

Its certificate of incorporation is dated 23 December 2004 and the last amendment to the governing document is dated 23 September 2010.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation. The trustees are all individuals.

Method of Recruiting and Appointing New Charity Trustees

Trustees are identified using informal and formal networks, and/or through appropriate targeted advertising. Candidates are then interviewed with suitable trustees selected by current trustees.

Trustee Induction and Training

All new trustees will:

- Receive an induction pack of documents
- Have an induction training session with the General Manager
- Have induction meetings with other trustees as appropriate

Organisational Structure

The day to day running of the company is undertaken by the General Manager who reports to the trustees. The trustees meet formally at least four times a year.

The Charity as a Part of a Wider Network

Relate Avon works closely with other Relate centres who are all part of the national Relate Federation; and with local voluntary organisations.

Statement of Purpose

To help people make personal changes which enable them to engage in committed and loving relationships for the benefit of themselves, their family and society.

The Purposes of the Charity as set out in its Governing Document

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;

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YEAR ENDED 31 MARCH 2023

To seek to enhance, the good health, both mental and physical, of adults and children by:

- increasing public awareness of the benefit of committed couple relationships, marriage and family life;
- working to prevent poverty, hardship and distress caused by the breakdown of such 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; or
- influence, either directly or indirectly, their present or future family or couple relationship;

To relieve those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantage; and

To promote research into all the above objects and to make the results available to the public.

The Main Activities Undertaken in Relation to those Purposes During the Year

Relate Avon undertook the following main activities:

- Relationship counselling
- Sex therapy
- Family counselling
- Working with domestic violence
- Placements for new and experienced counsellors to extend their training

The Contribution of Volunteers During the Year

Practitioners in training as adult relationship counsellors work in a voluntary capacity. In addition, a small number of trained counsellors offer their time and skills for no pay.

The charity has also benefitted from the volunteer support of a social media specialist and all the Trustees provide their time on a voluntary basis. We are grateful for the contribution made by all the volunteers.

The Main Achievements and Performance of the Charity During the Year

Demand for our services remained strong across all of the four local authority areas we serve: Bristol, South Gloucestershire, Bath & North East Somerset and North Somerset. During the 12 months 1,522 clients registered with us which resulted in 928 cases and 4,270 appointments. The majority of appointments were for relationship counselling with 128 family counselling and 399 sex therapy appointments.

During the year our counselling provision was constrained by a shortage of counselling hours. Whilst we have maintained our existing clinical team (22 counsellors and 3 supervisors) we are now recruiting to increase capacity to meet demand.

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We have been rebuilding our face-to-face counselling provision after covid with some 20% of sessions delivered 'in person' during the year. Although some counselling services are now entirely online, we are seeing increasing demand for face-to-face counselling and expect to deliver around half our sessions this way in the coming year.

Our commitment to ensuring services are financially accessible to all clients was increased with 913 reduced cost sessions offered to 159 cases at a cost of £31,795. We are determined to find further resources to ensure we can expand this service to meet increasing need, often from those who are most vulnerable.

The Difference the Charity's Performance During the Year has Made to the Beneficiaries of the Charity and to the Wider Society

Clients come to Relate when they have problems they're struggling with, sometimes for a long time. They report that Relate counselling helped them make positive changes and that they're better able to deal with the issues they came about. Many clients feel huge benefits with implications for their wellbeing and also for their partners, families, friendships, work and quality of life.

Here are some of their comments from clients:

"I found my Relate counselling incredibly useful."

"It has been a lifeline for our relationship. Our sessions were very empowering (and) our counsellor was very skilled."

"We couldn't have afforded to attend the sessions without the bursary, and it was a true relationship life line. It was our last resort as we had struggled for a few years. Our therapist was so respectful, calm, open, friendly and was really a true joy to work with. I don't think we would have made it without them."

"Neither of us has had any counselling or therapy before and we found the process really helpful and eye-opening. We started to communicate in a different way and to invest some time in our relationship. Our counsellor was excellent, just right for us. It is great to know that relationship counselling is something achievable and accessible for us, when previously it was a daunting unknown."

"Thank you for all you do it is very valuable."

Chair's Report

I joined Relate Avon in January as a new trustee and it's clear it's been a year of both stability and change.

Changes in the counselling market (especially the rise in online counselling) and the previous General Manager's impending retirement brought about a period of reflection for the organisation. It considered whether to be managed directly by Relate National, or to remain as a local, independent charity, albeit affiliated to Relate. Ultimately (and with enthusiastic staff support) we chose to remain independent and I'm confident that that's proving the right decision.

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TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

It meant a new General Manager was recruited, Rob Booth: a counsellor with Relate Avon for 11 years and with considerable charity and business management experience. It also meant an (almost) entirely new board of trustees to give a fresh look at Relate Avon's purpose and strategy, and to steer the organisation to a thriving future. This new board were recruited for a range of skills and with time and motivation to invest. We are still a relatively new team but have made big strides.

Throughout these changes it's gratifying to see that our staff team has remained very stable. We started and ended the year with the same 22 counsellors (including 4 trainees). One administration member of staff retired and we recruited one new one.

As for our service delivery, this declined from last year as we had less available counselling sessions to offer clients. It's clear there's more demand than we're currently meeting and we are starting to address this in the current year: increasing the number of sessions we offer and the number of reduced cost sessions available too.

Finally, I would like to express my thanks to the staff and volunteers across the administrative and counselling teams for their continued commitment to providing an excellent service to our clients. I'd also like to reiterate my thanks to the Trustees (past and present) for their time and expertise in ensuring Relate Avon retains strong governance and has a bright future.

Financial Review

The financial position of the charity at 31 March 2023 and comparatives for the period, as more fully detailed in the accounts, can be summarised as follows:

Total income for the year amounted to £284,445 (previous year £316,433).

Total costs for the year amounted to £308,862 (previous year £308,596).

The deficit for the year was £24,417 (against a previous year surplus of £7,837).

Despite making a loss, the Trustees consider the financial performance of the charity during the year ending 31 March 2023 to have been satisfactory in the circumstances of recovery post-Covid and the management changes. The trustees are currently conducting an in-depth strategic review of which one primary objective is to achieve long-term financial stability for the charity, which they are confident of achieving.

Reserves Policy

The trustees approved a reserves policy which outlined the following primary reasons for holding reserves:

- Ensuring the continuity of Relate Avon's activities in the event of any unexpected setbacks.
- Allowing Relate Avon to take advantage of any project or fundraising activities that arise.

The Executive Committee consider that it is appropriate to maintain free reserves (those unrestricted funds which are not invested in fixed assets, designated for a particular purpose or otherwise committed) at a minimum level of £100,000. Any free reserves in excess of this amount will be designated for bursaries for clients, training counsellors, and/or a fund for the development of the service.

RELATE AVON**TRUSTEES' ANNUAL REPORT****YEAR ENDED 31 MARCH 2023**

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Funds Received as Agent or Funds Held as Custodian Trustee

There are no assets, classes of assets or categories of assets held on behalf of other entities.

Statement of responsibilities of the Management Committee

The trustees (who are also directors of Relate Avon 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, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company, and hence for taking reasonable steps for the prevention and detection of fraud and any other irregularities.

The trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiners are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the examiners.

Independent examiners

Joanne Trowbridge of Bristol Community Accountants CIC was appointed as the charitable company's independent examiner during the year. Joanne Trowbridge is a member the Association of Accounting Technicians.

29/8/2023

Approved by the trustees on and signed on its behalf by:

DocuSigned by:

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 Paul Traynor - Director

RELATE AVON**INDEPENDENT EXAMINERS REPORT****YEAR ENDED 31 MARCH 2023**

I report on the accounts of the company for the year ended 31st March 2023 which are set out on pages 8 to 15.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 your 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

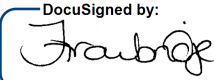
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joanne Trowbridge MAAT

DocuSigned by:

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29/8/2023

Bristol Community Accountants CIC
 The Park
 Daventry Road
 Knowle Bristol BS4 1DQ

RELATE AVON**STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)****YEAR ENDED 31 MARCH 2023**

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and legacies	3	20,423	-	20,423	26,012
Charitable activities	4	261,627	-	261,627	288,577
Other trading activities	5	1,800	-	1,800	1,800
Investments	6	595	-	595	44
Total Income		284,445	-	284,445	316,433
Expenditure On:					
Charitable activities	8	305,061	-	305,061	307,386
Other	9	3,801	-	3,801	1,210
Total Expenditure		308,862	-	308,862	308,596
Net income		(24,417)	-	(24,417)	7,837
Net movement in funds		(24,417)	-	(24,417)	7,837
Total funds brought forward		278,435	160	278,595	270,758
Total funds carried forward		254,018	160	254,178	278,595

All of the activities of the charity are classed as continuing

The notes on pages 10 to 15 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

Details of the allocation of 2022 total funds between unrestricted and restricted are shown in note 20

RELATE AVON**BALANCE SHEET****YEAR ENDED 31 MARCH 2023**

		2023	2022
	Note	£	£
Fixed assets			
Tangible fixed assets	17	55,057	56,798
Current assets			
Debtors	14	4,844	14,013
Cash at bank and in hand		208,554	229,866
<i>Total current assets</i>		<u>213,398</u>	<u>243,879</u>
Creditors : Amounts falling due within one year	15	(14,277)	(22,082)
		<u> </u>	<u> </u>
<i>Net current assets or liabilities</i>		199,121	221,797
Total net assets or liabilities		<u>254,178</u>	<u>278,595</u>
The Funds of the Charity	18		
Restricted funds		160	160
Unrestricted funds		254,018	278,435
		<u>254,178</u>	<u>278,595</u>

The directors are satisfied that the company is 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

29/8/2023

These financial statements were approved by the trustees on and are signed on their behalf by:

DocuSigned by:

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 Paul Traynor - Director

The notes on pages 10 to 15 form part of these financial statements

RELATE AVON**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023**

1 Basis of Preparation

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), (effective 1 January 2019) - Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

- b) The accounts have been prepared on the assumption that the charitable company is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charitable company's ability to continue as a going concern.
- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

2 Accounting Policies

- a) Income from donations is included in income when these are receivable, except as follows:
- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
 - ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.
- b) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.
- c) Expenditure is allocated where the costs relate directly to that activity. Support costs have been allocated on the basis of the resources used on the particular activity.
- d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:
- Freehold property - 2% straight line
 - Equipment & machinery - 15% straight line
- e) Unrestricted funds are available to spend on activities that further any of the purposes of the charitable company. Designated funds are unrestricted funds of the charitable company which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charitable company's work or for specific projects being undertaken by the charitable company.
- f) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.
- g) The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

RELATE AVON**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****Income and Endowments From:**

3 Donations and Legacies	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	182	-	182	333
Donations	5,000	-	5,000	-
Gift Aid	15,241	-	15,241	14,696
CJRS Grant	-	-	-	10,983
	<u>20,423</u>	<u>-</u>	<u>20,423</u>	<u>26,012</u>

Donations and legacies prior year - all unrestricted

4 Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Client contributions	246,347	-	246,347	278,985
Contract income	15,280	-	15,280	9,592
	<u>261,627</u>	<u>-</u>	<u>261,627</u>	<u>288,577</u>

Charitable activities prior year - all unrestricted

5 Other Trading Activities	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Trading activities	1,800	-	1,800	1,800
	<u>1,800</u>	<u>-</u>	<u>1,800</u>	<u>1,800</u>

Other trading activities prior year - all unrestricted

6 Investment Income	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Bank Interest	595	-	595	44
	<u>595</u>	<u>-</u>	<u>595</u>	<u>44</u>

Investment income prior year - all unrestricted

RELATE AVON**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****7 Government grants**

The charitable company did not receive government grants, to fund charitable activities during the year (2022: £10,983). There are no unfulfilled conditions or contingencies attaching to these grants in the year ended 31 March 2023.

Expenditure on:**8 Charitable Activities - direct costs**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Wages and salaries	111,740	-	111,740	108,252
Sundries	855	-	855	385
Quality Control - Supervisor salary and costs	23,413	-	23,413	21,628
Training	4,098	-	4,098	5,713
Membership	14,007	-	14,007	15,190
Sub-total	154,113	-	154,113	151,168
Employee costs not included in direct costs				
Salaries - Administration staff	100,235	-	100,235	114,858
Pension cost - administrative staff	2,935	-	2,935	3,129
Premises expenses				
Rent, Rates and water charges	14,548	-	14,548	16,916
Light, heat and power	6,457	-	6,457	2,212
Premises repairs and renewals	10,512	-	10,512	2,006
Property insurance	2,897	-	2,897	3,254
Sundries	1,338	-	1,338	1,286
Administrative overheads				
Telephone, and internet	4,708	-	4,708	4,926
Printing, postage and stationery	521	-	521	557
Sundry expenses	578	-	578	953
Computer costs	4,369	-	4,369	3,874
Financial Costs				
Bank charges	108	-	108	344
Depreciation	1,742	-	1,742	1,903
	150,948	-	150,948	156,218
Total expenditure	305,061	-	305,061	307,386

Charitable activities prior year - All unrestricted

9 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Independent Examiner's fee	559	-	559	509
Preparation of statutory accounts	586	-	586	533
Professional fees	2,052	-	2,052	-
Board meeting costs	604	-	604	168
	3,801	-	3,801	1,210

Other prior year - all unrestricted

RELATE AVON**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****10 Net incoming resources for the year**

This is stated after charging:

	2023	2022
	£	£
Depreciation of owned fixed assets	1,742	1,903
Independent Examiner's Fees	559	509
	<u>2,301</u>	<u>2,412</u>

11 Staff costs and numbers

The aggregate payroll costs were:

	2023	2022
	£	£
Wages and Salaries	225,242	223,724
Social Security Costs	5,034	4,859
Pension Costs	6,078	5,822
	<u>236,354</u>	<u>234,405</u>

No employee received emoluments of more than £60,000 (2022: Nil)

The average head count was 23 staff (2022: 27 staff)

The key management personnel of the charity comprise the trustees and the General Manager. Total employee benefits paid to key management personnel during the year were £37,613 (2022: £38,210)

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

12 Related party transactions

One of the newly appointed trustees, Alice Chapman, is the spouse of the General Manager, Rob Booth. The board is careful that she is excluded from decisions relating to the employment of the General Manager.

There were no other related party transactions during the year (2022: nil)

13 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

14 Debtors

	2023	2022
	£	£
Prepayments and accrued income	4,584	4,058
Other debtors	260	9,955
	<u>4,844</u>	<u>14,013</u>

15 Creditors

	2023	2022
	£	£
Trade creditors	927	11,875
Tax and social security	1,961	3,186
Accruals and deferred income	11,389	7,021
	<u>14,277</u>	<u>22,082</u>

RELATE AVON**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****16 Company limited by guarantee**

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

17 Tangible fixed assets

	Land & Buildings £	Equipment & Machinery £	Total £
Cost			
At 1 April 2022	70,660	27,931	98,591
At 31 March 2023	<u>70,660</u>	<u>27,931</u>	<u>98,591</u>
Depreciation			
At 1 April 2022	14,190	27,603	41,793
Charge for the year	1,413	328	1,741
At 31 March 2023	<u>15,603</u>	<u>27,931</u>	<u>43,534</u>
Net book value			
At 31 March 2023	<u>55,057</u>	<u>-</u>	<u>55,057</u>
At 31 March 2022	<u>56,470</u>	<u>328</u>	<u>56,798</u>

18 Movement in funds

	At 01-Apr 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2023 £
Restricted funds					
Portishead Parish	160	-	-	-	160
	<u>160</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>160</u>
Unrestricted funds					
General funds	278,435	284,445	(308,862)	(154,018)	100,000
Designated funds	-	-	-	98,961	98,961
Designated asset depreciation	-	-	-	55,057	55,057
	<u>278,435</u>	<u>284,445</u>	<u>(308,862)</u>	<u>-</u>	<u>254,018</u>
Total funds	<u>278,595</u>	<u>284,445</u>	<u>(308,862)</u>	<u>-</u>	<u>254,178</u>

Purpose of restricted funds

Portishead Parish

Previously provided subsidised counselling sessions for those within the Portishead parish.

Purpose of general funds

£100,000 represents the free reserves available to the charity at the end of the year.

Purpose of designated funds

Designated fund

Established for bursaries for clients, training counsellors, and/or a fund for the development of services

Asset depreciation

Represents the value of unrestricted fixed assets held on the balance sheet at year end.

RELATE AVON**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023**

19 Analysis of net assets between funds	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2023
	£	£	£	£
Tangible fixed assets	55,057	-	-	55,057
Current assets	59,220	154,018	160	213,398
Current liabilities	(14,277)	-	-	(14,277)
	<u>100,000</u>	<u>154,018</u>	<u>160</u>	<u>254,178</u>

Analysis of net assets between funds - prior year

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2023
	£	£	£	£
Tangible fixed assets	56,798	-	-	56,798
Current assets	243,719	-	160	243,879
Current liabilities	(22,082)	-	-	(22,082)
	<u>278,435</u>	<u>-</u>	<u>160</u>	<u>278,595</u>

20 Analysis of charitable funds - prior year

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Incoming and Endowments from:			
Donations and legacies	26,012	-	26,012
Charitable activities	288,577	-	288,577
Other Trading activities	1,800	-	1,800
Investments	44	-	44
Total income	<u>316,433</u>	<u>-</u>	<u>316,433</u>
Expenditure On:			
Charitable activities	307,386	-	307,386
Other	1,210	-	1,210
Total expenditure	<u>308,596</u>	<u>-</u>	<u>308,596</u>
Net Income	<u>7,837</u>	<u>-</u>	<u>7,837</u>
Net movement in funds	<u>7,837</u>	<u>-</u>	<u>7,837</u>
Total funds brought forward	<u>270,598</u>	<u>160</u>	<u>270,758</u>
Total funds carried forward	<u>278,435</u>	<u>160</u>	<u>278,595</u>