

RELATE AVON
FINANCIAL STATEMENTS

31 MARCH 2024

Company Registration Number 05320576
Charity Number 1107679

RELATE AVON

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

CONTENTS	PAGE
Reference and administrative details of the charity and its advisors	1
Trustees’ annual report	2 to 6
Independent Examiner’s report	7
Statement of financial activities (including income and expenditure account)	8
Balance sheet	9
Notes to the financial statements	10 to 15

RELATE AVON

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS ADVISORS

YEAR ENDED 31 MARCH 2024

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	enquiries@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: Paul Traynor Chair – appointed 19.1.23 Lucy Bell-Reeves Trustee – resigned 6.12.23 Jennifer Boyle Trustee Alice Chapman Trustee Allister Liew Trustee Nada Matti-Leighton Trustee – appointed 6.12.23 Lindsey Quinlan Trustee – appointed 3.7.23 Konstantinos Perdikis Trustee – resigned 5.7.23	
Key Management	Rob Booth	CEO
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 United Trust Bank Limited, One Ropemaker Street, London EC2Y 9AW	
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 2024

Relate Avon

The Trustees present the Report and Accounts for the year ended 31 March 2024 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:

- Receive an induction pack of documents
- Have an induction training session with the CEO
- Have induction meetings with other trustees as appropriate
- Observe a meeting of the executive committee before joining

Organisational Structure

The day to day running of the company is undertaken by the CEO 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 improve insight and understanding of relationships, and to support and equip people to make changes to improve the quality of their relationships for the benefit of themselves, their family and society.

RELATE AVON

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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;

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 sometimes work in a voluntary capacity. In addition, a small number of trained counsellors offer their time and skills for no pay.

In addition, 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 2,090 clients registered with us which resulted in 621 cases and 5,045 appointments. The majority of appointments were for relationship counselling with 133 family counselling and 501 sex therapy appointments.

This represents an increase of 18% on the previous year. This has been possible by increasing our counselling provision through both recruiting new counsellors and improving some of the employment

RELATE AVON

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

arrangements with existing counsellors. We have also addressed some process issues which have allowed us to improve the percentage of sessions offered that get filled.

It has also been gratifying to see the return to face-to-face counselling. Covid taught us all the possibilities of online counselling and this remains an important part of our service, but overall more than 50% of sessions are now delivered in person.

Our commitment to ensuring our services are financially accessible to all ensured we delivered 741 reduced cost sessions to 130 cases at a cost of £24,455. Whilst we're proud of this provision it's clear that we could be doing much more. We see both growing demand for our services and increasing constraints on people's ability to pay. To that end we have developed and started implementing a fundraising strategy to specifically fund this provision.

We'd like to thank the following for their support during the year: John James Bristol Foundation; The Big Give Trust and The Battens Charitable Trust.

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've been struggling, 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 comments from clients:

"I just wanted you to know that the session you gave me was incredibly helpful and I am truly grateful. You helped me more than you could ever know. You listened to me without making me feel judged ... you planted the seeds for me to believe in myself."

"Relate has allowed me to open the door to emotional communication (with) tools and techniques to help manage my relationships. I feel this has helped my family stay bonded and even my children have commented that we are getting on much better. Thankyou."

"Our Counsellor was perceptive and kind, but not afraid to challenge us where we needed. It proved extremely important and impactful for both of us and helped us hugely."

"I cannot fully express the difference Relate has made to my life - but I have gone from being broken, to feeling like myself again. I couldn't recommend my counsellor highly enough and anyone who has the opportunity to work with her is incredibly lucky."

Chair's Report

The 'new' board of trustees has now completed their first full year with Relate Avon and we are pleased with progress made. Not only has the charity reported a surplus after last year's deficit, but counselling sessions delivered have increased by 18%. However, there's more to do!

We are fortunate that our board members have an impressive range of complementary skills and work well as a team. We have looked to explore and develop a refreshed strategy for Relate Avon. The world of counselling is changing through new business models and online providers, and increased awareness of the benefits. We believe there is considerable unmet demand for Relate Avon's service and that we can (and should) be doing more in line with our charitable mission. Further that long term security and success will be better secured through being a larger organisation.

RELATE AVON

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

To deliver on our strategy we are investing in management, the counselling team and back office functions. This will mean higher expenditure over the coming year as we build the framework for a bigger organisation. We are fortunate that our CEO, Rob Booth has the skills for this challenge: a chartered accountant with considerable charity and business management experience, but also previously a counsellor with Relate Avon for 11 years.

We are also fortunate to have a very stable staff team who are supportive of these changes. I would like to express my thanks to them 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 2024 and comparatives for the period, as more fully detailed in the accounts, can be summarised as follows:

Total income for the year amounted to £369,700 (previous year £284,445).

Total costs for the year amounted to £353,034 (previous year £308,862).

The surplus for the year was £16,666 (against a previous year deficit of £24,417).

The Trustees are pleased with the financial performance of the charity during the year ending 31 March 2024. Total income rose by nearly 30% despite there being no increase in our counselling fees. In addition, the charity recorded a surplus of £16,666 as against a deficit in the previous year of £24,417.

Reserves Policy

The reserves policy outlines 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. Free reserves in excess of this amount will be designated for bursaries for clients, training counsellors, and/or a fund for the development of services.

The coming year will see the charity investing funds in building a framework for growth, especially in our management team and hopefully resolving long term issues with our Bristol premises. 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).

RELATE AVON

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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.

12/9/2024

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

Signed by:

.....
Paul Traynor - Director

RELATE AVON

INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 MARCH 2024

I report on the accounts of the company for the year ended 31st March 2024 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

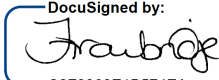
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

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:

C2F8368E1B574EA..

12/9/2024

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 2024**

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and legacies	3	28,792	1,200	29,992	20,423
Charitable activities	4	335,299	-	335,299	261,627
Other trading activities	5	1,809	-	1,809	1,800
Investments	6	2,600	-	2,600	595
Total Income		368,500	1,200	369,700	284,445
Expenditure On:					
Charitable activities	8	335,137	360	335,497	305,061
Other	9	17,537	-	17,537	3,801
Total Expenditure		352,674	360	353,034	308,862
Net income		15,826	840	16,666	(24,417)
Net movement in funds		15,826	840	16,666	(24,417)
Total funds brought forward		254,018	160	254,178	278,595
Total funds carried forward		269,844	1,000	270,844	254,178

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 2023 total funds between unrestricted and restricted are shown in note 20

RELATE AVON**BALANCE SHEET****YEAR ENDED 31 MARCH 2024**

		2024	2023
	Note	£	£
Fixed assets			
Tangible fixed assets	17	53,644	55,057
Current assets			
Debtors	14	4,134	4,844
Cash at bank and in hand		236,530	208,554
<i>Total current assets</i>		<u>240,664</u>	<u>213,398</u>
Creditors : Amounts falling due within one year	15	(23,464)	(14,277)
		<u> </u>	<u> </u>
<i>Net current assets or liabilities</i>		217,200	199,121
Total net assets or liabilities		<u><u>270,844</u></u>	<u><u>254,178</u></u>
The Funds of the Charity	18		
Restricted funds		1,000	160
Unrestricted funds		269,844	254,018
		<u><u>270,844</u></u>	<u><u>254,178</u></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.

12/9/2024

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

Signed by:

 1585C590FEB140B.....

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 2024**

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 2024****Income and Endowments From:**

3 Donations and Legacies	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	971	-	971	182
Donations	2,631	1,200	3,831	5,000
Gift Aid	25,190	-	25,190	15,241
	<u>28,792</u>	<u>1,200</u>	<u>29,992</u>	<u>20,423</u>

Donations and legacies prior year - all unrestricted

4 Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Client contributions	318,537	-	318,537	246,347
Contract income	16,762	-	16,762	15,280
	<u>335,299</u>	<u>-</u>	<u>335,299</u>	<u>261,627</u>

Charitable activities prior year - all unrestricted

5 Other Trading Activities	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Trading activities	1,809	-	1,809	1,800
	<u>1,809</u>	<u>-</u>	<u>1,809</u>	<u>1,800</u>

Other trading activities prior year - all unrestricted

6 Investment Income	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Bank Interest	2,600	-	2,600	595
	<u>2,600</u>	<u>-</u>	<u>2,600</u>	<u>595</u>

Investment income prior year - all unrestricted

RELATE AVON**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****7 Government grants**

The charitable company did not receive government grants, to fund charitable activities during the year (2023: £Nil). There are no unfulfilled conditions or contingencies attaching to these grants in the year ended 31 March 2024.

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Wages and salaries	123,466	360	123,826	111,740
Sundries	2,991	-	2,991	712
Quality Control - Supervisor salary and costs	31,802	-	31,802	23,413
Advertising and Marketing	4,405	-	4,405	143
Training	8,675	-	8,675	4,098
Membership	16,748	-	16,748	14,007
Sub-total	188,087	360	188,447	154,113
Employee costs not included in direct costs				
Salaries - Administration staff	90,160	-	90,160	100,235
Pension cost - administrative staff	2,007	-	2,007	2,935
Premises expenses				
Rent, Rates and water charges	15,420	-	15,420	14,548
Light, heat and power	9,814	-	9,814	6,457
Premises repairs and renewals	13,548	-	13,548	10,512
Property insurance	2,893	-	2,893	2,897
Sundries	-	-	-	1,338
Administrative overheads				
Telephone, and internet	5,265	-	5,265	4,708
Printing, postage and stationery	495	-	495	521
Sundry expenses	1,300	-	1,300	578
Computer costs	4,596	-	4,596	4,369
Financial Costs				
Bank charges	139	-	139	108
Depreciation	1,413	-	1,413	1,742
	147,050	-	147,050	150,948
Total expenditure	335,137	360	335,497	305,061

Charitable activities prior year - All unrestricted

9 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Independent Examiner's fee	619	-	619	559
Preparation of statutory accounts	671	-	671	586
Professional fees	15,304	-	15,304	2,052
Board meeting costs	943	-	943	604
	17,537	-	17,537	3,801

Other prior year - all unrestricted

RELATE AVON**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****10 Net incoming resources for the year**

This is stated after charging:

	2024	2023
	£	£
Depreciation of owned fixed assets	1,413	1,742
Independent Examiner's Fees	619	559
	<u>619</u>	<u>559</u>

11 Staff costs and numbers

The aggregate payroll costs were:

	2024	2023
	£	£
Wages and Salaries	236,930	225,242
Social Security Costs	3,299	5,034
Pension Costs	5,199	6,078
	<u>245,428</u>	<u>236,354</u>

No employee received emoluments of more than £60,000 (2023: Nil)

The average head count was 23 staff (2023: 23 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 £22,245 (2023: £37,613)

Termination package

During the year, the charity agreed a termination packages with one employee. The total amount has been accrued for in the current financial year. The value of the termination payments will be £6,096

Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

12 Related party transactions

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

There were no other related party transactions during the year (2023: 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

	2024	2023
	£	£
Prepayments and accrued income	3,278	4,584
Other debtors	856	260
	<u>4,134</u>	<u>4,844</u>

RELATE AVON**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****15 Creditors**

	2024	2023
	£	£
Trade creditors	1,538	927
Tax and social security	2,982	1,961
Accruals and deferred income	18,944	11,389
	<u>23,464</u>	<u>14,277</u>

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 2023	70,660	27,931	98,591
At 31 March 2024	<u>70,660</u>	<u>27,931</u>	<u>98,591</u>
Depreciation			
At 1 April 2023	15,603	27,931	43,534
Charge for the year	1,413	-	1,413
At 31 March 2024	<u>17,016</u>	<u>27,931</u>	<u>44,947</u>
Net book value			
At 31 March 2024	<u>53,644</u>	<u>-</u>	<u>53,644</u>
At 31 March 2023	<u>55,057</u>	<u>-</u>	<u>55,057</u>

18 Movement in funds

	At 01-Apr 2023	Incoming resources	Outgoing resources	Transfers	At 31-Mar 2024
	£	£	£	£	£
Restricted funds					
Portishead Parish	160	-	(160)	-	-
Client Bursary Fund	-	1,200	(200)	-	1,000
	<u>160</u>	<u>1,200</u>	<u>(360)</u>	<u>-</u>	<u>1,000</u>
Unrestricted funds					
General funds	100,000	368,500	(351,261)	(17,239)	100,000
Designated funds	98,961	-	-	17,239	116,200
Designated asset depreciation	55,057	-	(1,413)	-	53,644
	<u>254,018</u>	<u>368,500</u>	<u>(352,674)</u>	<u>-</u>	<u>269,844</u>
Total funds	<u>254,178</u>	<u>369,700</u>	<u>(353,034)</u>	<u>-</u>	<u>270,844</u>

Purpose of restricted funds

Portishead Parish	Previously provided subsidised counselling sessions for those within the Portishead parish.
Client Bursary Fund	Funding from John James Foundation and Battens Charitable Trust towards counsellors cost.

RELATE AVON**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024**

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.

19 Analysis of net assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	53,644	-	-	53,644
Current assets	69,820	169,844	1,000	240,664
Current liabilities	(23,464)	-	-	(23,464)
	<u>100,000</u>	<u>169,844</u>	<u>1,000</u>	<u>270,844</u>

Analysis of net assets between funds - prior year

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £
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>

20 Analysis of charitable funds - prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Incoming and Endowments from:			
Donations and legacies	20,423	-	20,423
Charitable activities	261,627	-	261,627
Other Trading activities	1,800	-	1,800
Investments	595	-	595
Total income	<u>284,445</u>	<u>-</u>	<u>284,445</u>
Expenditure On:			
Charitable activities	305,061	-	305,061
Other	3,801	-	3,801
Total expenditure	<u>308,862</u>	<u>-</u>	<u>308,862</u>
Net Income	<u>(24,417)</u>	<u>-</u>	<u>(24,417)</u>
Total funds brought forward	<u>278,435</u>	<u>160</u>	<u>278,595</u>
Total funds carried forward	<u>254,018</u>	<u>160</u>	<u>254,178</u>