

RELATE AVON
FINANCIAL STATEMENTS

31 MARCH 2025

Company Registration Number 05320576
Charity Number 1107679

RELATE AVON

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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RELATE AVON

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

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 – resigned 7.3.25
	Alice Chapman	Trustee – chair from 7.3.25
	Sue Ashby	Trustee – appointed 7.3.25
	Jennifer Boyle	Trustee – resigned 30.9.24
	Armando Di-Finizio	Trustee – appointed 7.3.25
	Mark Heappey	Trustee – appointed 9.9.24 / resigned 7.3.25
	Allister Liew	Trustee
	Nada Matti-Leighton	Trustee
	Lindsey Quinlan	Trustee
	Michelle Windle	Trustee – appointed 7.3.25
Key Management	Rob Booth	CEO
Bankers	CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4TA	
Independent Examiner	Joanne Trowbridge MAAT Bristol Community Accountants CIC The Park, Daventry Road, Bristol BS4 1DQ	

RELATE AVON

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

Relate Avon

The Trustees present the Report and Accounts for the year ended 31 March 2025 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.

Recruitment and Appointment of New Trustees

We continue to strengthen our governance by actively recruiting new trustees who bring diverse skills, lived experience, and a shared commitment to supporting healthy relationships in our communities. 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. All appointments are put to the members at the AGM.

Induction and Training of New Trustees

New trustees usually:

- 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 and the Wider Network

Key Management Personnel Remuneration Policy

The day to day running of the charity is undertaken by the CEO who reports to the trustees. The trustees meet formally at least four times a year and are responsible to the members. The Trustees are responsible for strategy, policy and financial oversight of the company. Implementation of this is delegated to the Chief Executive Officer.

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The Chief Executive Officer is a salaried member of staff. The pay of all staff is reviewed annually by the Trustees. The review considers the appropriate position for the role, performance in the role and affordability (i.e., the financial position of the charity). The last pay increase within the year for all staff took place from 1 April 2024 and reflected increasing living costs and the financial position of the charity.

The charity continues to work collaboratively with other relationship counselling centres around the country, as well as with Family Action (who own the Relate brand) 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.

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

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
- Training placements for new and experienced counsellors

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TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

The Main Achievements and Performance of the Charity During the Year **Charitable Activities**

Demand for our services remained strong across all the areas we serve: Bristol, South Gloucestershire, Bath & North East Somerset and North Somerset. We're delighted that during the 12 months we saw 815 cases and had 5,595 appointments, being 11% more counselling sessions than last year (and 31% up on the year before). This growth after a period of disruption and uncertainty is a credit to our CEO and the team.

The majority (91%) of appointments were for relationship counselling with 157 for family counselling and 331 for sex therapy. Overall, some 60% of sessions were provided in person (in our Bristol and Bath premises) with the remaining being online. The percentage of in person sessions continues to increase as we build our capacity for this service in line with demand.

The increased level of appointments reflects both demand (helped by marketing improvements which enable clients to find us) and our increased capacity to meet this demand. We have good staff retention and have taken on new and returning counsellors. This along with processes changes have increased our availability and helped improve the percentage of sessions offered that get filled.

We are proud of our commitment to make counselling accessible and aim never to turn away anyone who would benefit from relationship counselling, even if they can't afford the full cost. Some 19% of our sessions during the year were fully or partially funded. Most of these (963 sessions – an increase of 30% on last year) were subsidised through our client bursary scheme at a cost of £35,755. This was only possible thanks to the generosity of funders and to those clients who were able and prepared to pay above our base fee. We're very grateful for this support but it's clear that access to subsidised counselling is still insufficient for the needs in our community.

During the year we simplified our fee structure (without increasing fees overall) and also conducted research to better understand our clients and their journey through Relate Avon.

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:

"When we arrived, our marriage was in crisis. X heard us both with compassion, intelligent insight, and even with humour. In doing so she has helped us to gradually remember and re-discover those qualities in our relationship."

"The counsellor I saw was organised, experienced, empathic and kind. I got a lot out of the sessions; they helped me navigate through a very difficult period in my life."

"My partner and I had a great experience with Relate Avon."

"Our counsellor ... was brilliant. We would both definitely recommend Relate couples counselling Bristol to anyone having trouble in their relationship."

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TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

Personnel

All our trustees are volunteers. There have been some changes in the composition of our executive committee but we remain fortunate that trustees have an impressive range of complementary skills and work well as a team. This is more important than ever as we look ahead to a changing environment, both within Relate nationally and across the counselling world.

We are also fortunate to have a stable but growing team of engaged and committed staff, many who have years of experience with us and great depth of skill. This is the case with our clinical team (counsellors and supervisors) and also with our administrators.

We have continued to invest in training by sponsoring new relationship counsellors on placement with Relate Avon, as well as additional training for existing counsellors in family counselling, sex therapy and supervision.

We also have the services of a few volunteers. Practitioners in training as adult relationship counsellors sometimes work in a voluntary capacity, whilst a small number of trained counsellors offer their time and skills for no pay. In addition, we have a volunteer in our Bath centre who provides reception cover when needed.

I would like to express my thanks to all our volunteers and staff for their care and expertise in providing an excellent service to our clients. I'd also like to thank our trustees (past and present) for giving their time and skills to ensuring Relate Avon retains strong governance.

Premises

For some years the charity has recognised that its Bristol premises (133 Cheltenham Road - owned and occupied since 1988) was increasingly unsuitable for counselling. Access was difficult and the building was in a poor state of repair, and quotes to repair the building suggested that the cost and disruption to services would be prohibitive.

In July 2024 the charity sold 133 Cheltenham Road to developers and purchased a more modern building to become the new centre for Relate counselling in Bristol. The fit out of and move to the new premises (Pavilion House) was a significant operation but eased by the generosity of the purchasers of 133 Cheltenham Road who allowed Relate Avon to continue in occupation for 3 weeks after it had been sold.

The fit out of Pavilion House was funded from proceeds on the sale of 133 Cheltenham Road. This allowed a customised fit out of 5 counselling room, a waiting room and offices. These premises provide a significantly better overall experience for both clients and counsellors

Financial Review

The financial position of the charity at 31 March 2025 and comparatives for the period, as more fully detailed in the accounts, can be summarised as follows:

Total income for the year amounted to £876,872 (previous year £369,700).

Total costs for the year amounted to £443,063 (previous year £353,034).

The surplus for the year was £433,809 (previous year £16,666).

We are pleased with the financial performance of the charity during the year ending 31 March 2025. We wish to draw your attention to the following:

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TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

- The sale of 133 Cheltenham Road for £510,000. The property was recorded in our accounting records at an historical net book value of £53,644. After expenses associated with the sale this resulted in a profit of £451,141.
- The purchase of Pavilion House for £395,000 which, together with expenses associated with purchase and fit out costs, has been capitalised in the accounts at £438,177.

Excluding the above transactions:

- Total income for the year was £425,731; a rise of 15% on the previous year despite no net increase in our counselling fees.
- The charity recorded a deficit for the year of £17,332. This includes one off costs associated with moving to and fitting out the new premises.

The principle funding sources during the year were fees charged to clients for counselling services. In addition, the charity worked hard to improve its fundraising capacity and successfully raised an additional £37.4k in one off donations and grants, excluding gift aid (previous year £4.8k).

We are very grateful for the support of local and national grant-making trusts, as well as individuals who privately gave money to support our work. We would like to thank the following: The Truemark Trust; The Screwfix Foundation; Quartet Community Foundation; J&M Britton Charitable Foundation; The Langdale Trust; Sir Jules Thorn Charitable Trust; John James Foundation, The Walter Guinness Charitable Trust; The Ray Harris Charitable Trust; and Ian Williams Foundation.

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 respond to opportunities and challenges.

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 6 months of fixed operating costs. We estimate this to be £125,000 at the present and some £125,075 is retained as unrestricted and undesignated reserves.

Given current uncertainty in respect of our future operating structure (see below), free reserves in excess of this amount (a total of £125,000) have been designated as a Business Transition Fund to facilitate the transition to a new operating model.

Total unrestricted reserves as at 31 March 2025 were £704,653 (2024: £269,844). Some £579,578 of these reserves are designated leaving the previously mentioned amount of £125,075 as unrestricted and undesignated.

Post Balance Sheet Events and Future Developments

As we reported last year, the world of counselling is changing through new business models and online providers, as well as large numbers of private counsellors in an unregulated market, and increased awareness of the benefits of counselling. In addition to these industry changes, Relate is changing.

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YEAR ENDED 31 MARCH 2025

Relate Avon has been part of a federation of independently managed charities operating under the Relate brand and headed by the national Relate charity. In November 2024 the national Relate charity went into administration and the Relate brand was acquired by Family Action (a UK charity) at the start of 2025. The change in ownership of the Relate brand has meant that the Relate federation has been discontinued and independent members of the federation are, or will be, unable to use the brand.

At Relate Avon we have conducted extensive work to explore and assess how best to meet these changes and continue to meet the demands of clients and serve our charitable objectives. This has included discussions with Family Action.

Following an Executive Committee meeting on 23 July 2025 and in discussion with Family Action, we are conducting a managed exit from the Relate brand with a view to continuing to provide the same high quality counselling services under a new name and brand. The exact timing of our exit is not yet clear but will happen before the end of October 2025.

This change will require Relate Avon to rename, to invest in marketing, and to implement new client management software and processes, along with other more minor changes. Clearly these will require some investment and the board have allocated £125,000 of unrestricted reserves to enable this transition. In addition, we have chosen, along with many previously federated Relate centres, to form a new network: Relationships England & Wales.

Our priority for the next year is to manage these changes as smoothly as possible whilst improving our service to clients. In the longer term we will be looking to build partnerships that will strengthen our service.

Whilst these changes are a response to circumstances outside of our control, we see opportunities in the longer term to develop processes and services that are even more responsive and aligned to local needs.

Risk Management

The Trustees manage major risks through:

- a regular review of the major risks and uncertainties that the charity may face;
- the establishment of policies, systems and procedures to mitigate those risks;
- the implementation of actions designed to minimise or manage any potential impact on the charity should those risks materialise.

The trustees have identified that the decision to leave the Relate brand presents a range of risks including reduced client volumes and increased costs. These risks may impact the long-term sustainability of the charity and are being addressed through detailed transition planning and the development of a new marketing strategy. The success of these will be closely monitored in line with financial modelling and reserves management.

At the same time, the trustees are mindful that other risks may also impact client volumes and hence income, such as negative publicity and economic factors. The charity endeavours to maintain a high standard of service. Key performance indicators are monitored monthly and variances investigated. A further risk identified is the sudden loss of use of one of our properties. To manage this risk we have insurance, and contingency plans to move counselling online as needed.

RELATE AVON

TRUSTEES’ REPORT

YEAR ENDED 31 MARCH 2025

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 of the Association of Accounting Technicians.

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

Signed by:

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Alice Chapman - Director

RELATE AVON

INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 MARCH 2025

I report on the accounts of the company for the year ended 31st March 2025 which are set out on pages 10 to 20.

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

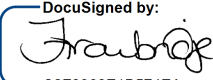
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

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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25/9/2025

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 2025**

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and legacies	3	36,958	22,331	59,289	29,992
Charitable activities	4	358,166	-	358,166	335,299
Other trading activities	5	525	-	525	1,809
Investments	6	7,751	-	7,751	2,600
Other	7	451,141	-	451,141	-
Total Income		854,541	22,331	876,872	369,700
Expenditure On:					
Charitable activities	9	419,732	23,331	443,063	353,034
Total Expenditure		419,732	23,331	443,063	353,034
Net income		434,809	(1,000)	433,809	16,666
Net movement in funds		434,809	(1,000)	433,809	16,666
Total funds brought forward		269,844	1,000	270,844	254,178
Total funds carried forward		704,653	-	704,653	270,844

All of the activities of the charity are classed as continuing

The notes on pages 13 to 20 form part of these financial statements

Details of the allocation of 2024 total funds between unrestricted and restricted are shown in note 20

RELATE AVON**BALANCE SHEET****YEAR ENDED 31 MARCH 2025**

		2025	2024
	Note	£	£
Fixed assets			
Tangible fixed assets	17	442,333	53,644
Current assets			
Debtors	14	5,106	4,134
Cash at bank and in hand		282,202	236,530
<i>Total current assets</i>		<u>287,308</u>	<u>240,664</u>
Creditors : Amounts falling due within one year	15	(24,988)	(23,464)
		<u></u>	<u></u>
<i>Net current assets or liabilities</i>		262,320	217,200
Total net assets or liabilities		<u>704,653</u>	<u>270,844</u>
The Funds of the Charity	18		
Restricted funds		-	1,000
Unrestricted funds		704,653	269,844
		<u>704,653</u>	<u>270,844</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.

25/9/2025

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

Signed by:

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 Alice Chapman - Director

The notes on pages 13 to 20 form part of these financial statements

RELATE AVON**CASH FLOW STATEMENT****YEAR ENDED 31 MARCH 2025**

	2025	2024	
	£	£	
Cash flows from operating activities:			
Net income (expenditure) for the reporting period	433,809	16,666	
<i>Adjustments for:</i>			
Depreciation Charges	733	1,413	
Profit on sale of fixed assets	(397,497)	-	
Dividends, interest and rents from investments	(7,751)	(2,600)	
(Increase) / decrease in debtors	(972)	710	
Increase / (decrease) in creditors	1,524	9,187	
Net cash provided by (used in) operating activities	29,846	25,376	
Cash flows from investing activities			
Dividends, interest and rents from investments	7,751	2,600	
Purchase of tangible assets	(443,066)	-	
Proceeds from sale of tangible fixed assets	451,141	-	
Net cash provided by (used in) investing activities	15,826	2,600	
Change in cash and cash equivalents in the reporting period	45,672	27,976	
Cash and cash equivalents at beginning of the reporting period	236,530	208,554	
Cash and cash equivalents at end of the reporting period	282,202	236,530	
Analysis of changes in net debt			
	At start of year	Cash flows	At end of year
	£	£	£
Cash at bank and in hand	236,530	45,672	282,202
Total cash and cash equivalents	236,530	45,672	282,202
Borrowings due within one year	-	-	-
Borrowings due after one year	-	-	-
Total borrowings	-	-	-
Net (Debt) / Cash	236,530	45,672	282,202

RELATE AVON

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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 (no depreciation in year of acquisition)

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 2025****Income and Endowments From:**

3 Donations and Legacies	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	3,574	-	3,574	971
Donations	11,497	22,331	33,828	3,831
Gift Aid	21,887	-	21,887	25,190
	<u>36,958</u>	<u>22,331</u>	<u>59,289</u>	<u>29,992</u>

Donations and legacies prior year - all unrestricted

4 Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Client contributions	347,363	-	347,363	318,537
Contract income	10,803	-	10,803	16,762
	<u>358,166</u>	<u>-</u>	<u>358,166</u>	<u>335,299</u>

Charitable activities prior year - all unrestricted

5 Other Trading Activities	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Room rental	525	-	525	1,809
	<u>525</u>	<u>-</u>	<u>525</u>	<u>1,809</u>

Other trading activities prior year - all unrestricted

6 Investment Income	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Bank Interest	7,751	-	7,751	2,600
	<u>7,751</u>	<u>-</u>	<u>7,751</u>	<u>2,600</u>

Investment income prior year - all unrestricted

7 Other	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Sale of property	451,141	-	451,141	-
	<u>451,141</u>	<u>-</u>	<u>451,141</u>	<u>-</u>

RELATE AVON

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

8 Government grants

The charitable company did not receive government grants, to fund charitable activities during the year (2024: £Nil). There are no unfulfilled conditions or contingencies attaching to these grants in the year ended 31 March 2025.

Expenditure on:

9 Analysis of expenditure by activities

	Activities undertaken directly £	Support Costs £	Total Funds 2025 £	Total Funds 2024 £
Relationship Counselling	196,540	199,351	395,891	312,124
Sex Therapy	14,664	13,144	27,808	21,904
Family Counselling	6,532	6,572	13,104	10,331
Training	6,260	-	6,260	8,675
Total Expenditure	223,996	219,067	443,063	353,034

Analysis of direct costs	Relation-ship Counselling £	Sex Therapy £	Family Counselling £	Training £
Wages and salaries	147,215	11,411	4,906	-
Sundries	858	58	28	-
Quality Control - Supervisor salary and costs	28,051	1,849	925	-
Advertising and marketing	4,231	279	139	-
Training	-	-	-	6,260
Membership	16,185	1,067	534	-
	196,540	14,664	6,532	6,260
Direct costs prior year	162,349	12,029	5,394	8,675

RELATE AVON**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****Analysis of support costs**

	Relation-ship Counselling £	Sex Therapy £	Family Counselling £	Training £
Employee costs not included in direct costs				
Salaries - administration staff	111,206	7,332	3,666	-
Pension cost - administrative staff	2,665	176	88	-
Premises expenses				
Rent, rates and water charges	15,510	1,023	511	-
Light, heat and power	13,158	868	434	-
Premises repairs and renewals	23,765	1,567	783	-
Property insurance	4,076	269	134	-
Administrative overheads				
Telephone, and internet	5,900	389	195	-
Printing, postage and stationery	661	44	22	-
Sundry expenses	3,448	227	114	-
Computer costs	4,676	308	154	-
Financial Costs				
Bank charges	203	13	7	-
Depreciation	667	44	22	-
Independent Examiner's fee	620	41	20	-
Preparation of statutory accounts	672	44	22	-
Professional fees	12,124	799	400	-
	<u>199,351</u>	<u>13,144</u>	<u>6,572</u>	<u>-</u>
<i>Support costs prior year</i>	<u><u>149,775</u></u>	<u><u>9,875</u></u>	<u><u>4,937</u></u>	<u><u>-</u></u>

10 Net incoming resources for the year

This is stated after charging:

	2025 £	2024 £
Depreciation of owned fixed assets	733	1,413
Independent Examiner's Fees	<u>681</u>	<u>619</u>

RELATE AVON**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****11 Staff costs and numbers**

The aggregate payroll costs were:	2025	2024
	£	£
Wages and salaries	347,886	236,930
Social security costs	7,747	3,299
Pension costs	6,123	5,199
	<u>361,756</u>	<u>245,428</u>

No employee received emoluments of more than £60,000 (2024: Nil)

The average head count was 26 staff (2024: 23 staff)

The key management personnel of the charity comprise the trustees and the CEO. Total employee benefits paid to key management personnel during the year were £34,258 (2024: £22,245)

Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

12 Related party transactions

One of the trustees, Alice Chapman, is the spouse of the CEO, Rob Booth and trustee Armando Di-Finizio, is the spouse of a Relate counsellor. The board is careful that the trustees are excluded from decisions relating to the employment of the both individuals.

There were no other related party transactions during the year (2024: 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

	2025	2024
	£	£
Prepayments and accrued income	5,106	3,278
Other debtors	-	856
	<u>5,106</u>	<u>4,134</u>

15 Creditors

	2025	2024
	£	£
Trade creditors	4,187	1,538
Tax and social security	4,816	2,982
Accruals and deferred income	15,985	18,944
	<u>24,988</u>	<u>23,464</u>

RELATE AVON**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****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 £	Fixtures & Fittings	Total £
Cost				
At 1 April 2024	70,660	-	-	70,660
Additions	438,177	1,849	3,040	443,066
Disposals	(70,660)	-	-	(70,660)
At 31 March 2025	<u>438,177</u>	<u>1,849</u>	<u>3,040</u>	<u>443,066</u>
Depreciation				
At 1 April 2024	17,016	-	-	17,016
Disposals	(17,016)	-	-	(17,016)
Charge for the year	-	277	456	733
At 31 March 2025	<u>-</u>	<u>277</u>	<u>456</u>	<u>733</u>
Net book value				
At 31 March 2025	<u>438,177</u>	<u>1,572</u>	<u>2,584</u>	<u>442,333</u>
At 31 March 2024	<u>53,644</u>	<u>-</u>	<u>-</u>	<u>53,644</u>

RELATE AVON**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025**

18 Movement in funds	At 01-Apr 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2025 £
Restricted funds					
Client bursary fund	1,000	18,000	(19,000)	-	-
Bath premises redecoration fund	-	4,331	(4,331)	-	-
	<u>1,000</u>	<u>22,331</u>	<u>(23,331)</u>	<u>-</u>	<u>-</u>
Unrestricted funds					
General funds	100,000	854,541	(401,244)	(428,222)	125,075
Designated funds					
Bursary fund	116,200	-	(17,755)	(96,200)	2,245
Bristol premises fund	-	-	-	10,000	10,000
Business transition fund	-	-	-	125,000	125,000
Designated asset depreciation	53,644	-	(733)	389,422	442,333
	<u>269,844</u>	<u>854,541</u>	<u>(419,732)</u>	<u>-</u>	<u>704,653</u>
Total funds	<u>270,844</u>	<u>876,872</u>	<u>(443,063)</u>	<u>-</u>	<u>704,653</u>

Purpose of restricted funds

Client bursary fund Funding from the following towards counsellors cost: Sir Jules Thorn Charitable Trust, The Truemark Trust, Walter Guinness Charitable Trust, Ray Harris Charitable Trust, J&M Britton Charitable Foundation, Quartet Community Fund, Langdale Trust and Ian Williams Foundation.

Bath premises redecoration fund Funding from Screwfix Foundation for redecoration of premises.

Purpose of general funds Represents the free reserves available to the charity at the end of the year.

Purpose of designated funds

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

Bristol premises fund Funds held for future works required to Bristol premises.

Business transition fund To facilitate the transition to a new operating model.

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 2025**

19 Analysis of net assets between funds	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	-	442,333	-	442,333
Current assets	150,063	137,245	-	287,308
Current liabilities	(24,988)	-	-	(24,988)
	<u>125,075</u>	<u>579,578</u>	<u>-</u>	<u>704,653</u>

Analysis of net assets between funds - prior year

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	-	53,644	-	53,644
Current assets	123,464	116,200	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>

20 Analysis of charitable funds - prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Incoming and Endowments from:			
Donations and legacies	28,792	1,200	29,992
Charitable activities	335,299	-	335,299
Other Trading activities	1,809	-	1,809
Investments	2,600	-	2,600
Total income	<u>368,500</u>	<u>1,200</u>	<u>369,700</u>
Expenditure On:			
Charitable activities	352,674	360	353,034
Total expenditure	<u>352,674</u>	<u>360</u>	<u>353,034</u>
Net Income	15,826	840	16,666
Net movement in funds	15,826	840	16,666
Total funds brought forward	254,018	160	254,178
Total funds carried forward	<u>269,844</u>	<u>1,000</u>	<u>270,844</u>