

Registered Charity No: 237035

REPORT AND FINANCIAL STATEMENTS

for the year ended
31st March, 2023

for

RELATE PLYMOUTH AND DISTRICT

RELATE PLYMOUTH AND DISTRICT

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for the year ended 31st March, 2023

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RELATE PLYMOUTH AND DISTRICT

Legal and Administrative Information

The Charity was registered as an unincorporated charity on 9th July, 1964

Charity Name: Relate Plymouth and District

Charity Registration Number: 237035

Registered Office:

3 Blenheim Road
Plymouth
PL4 8LJ

Trustees:

	Catrina Swan	Chair
	Peter Fellows	
	Chris Oram	Appointed Sept 22
	Natalie Harrison	
PCC Rep	Neil Hendy	(Appointed July 23/24)
PCC Rep	Mabel Edge	(Appointed Aug 23/24)

Secretary:

Susan Hirons

External Examiner:

St. Kew Accountancy Ltd.
Patto Owriak
Allen Park
St. Kew Highway
Bodmin
PL30 3AR

Bankers:

HSBC
PO Box 26
Old Town Street
Plymouth
PL1 1DD

RELATE PLYMOUTH AND DISTRICT

TRUSTEES' ANNUAL REPORT for the year ended 31st March, 2023

The trustees present their report along with the financial statements of the charity for the 12 month period ended 31st March, 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 7 to 12 and the recommendations of the Statement of Recommended Practice - Accounting and Reporting by Charities.

CONSTITUTION AND OBJECTS

Relate Plymouth and District is a registered charity No. 237035.

The objects of the charity are the provision of help to people in building better couple relationships through counselling, education work and training.

ORGANISATION

The trustees who have served during the period under review and since the period end are set out on page 2.

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits for being trustees.

Induction and training of Trustees: Procedures for recruiting and training trustees are in place. The Board of Trustees aims to ensure that its membership is appropriate to the work of the charity and that any new trustees add to the Board's diversity, skills and experience.

REVIEW OF ACTIVITIES

The Statement of Financial Activities for the year is set out on page 5 of the accounts.

RISK MANAGEMENT

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established that enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

TRUSTEES' RESPONSIBILITIES

Trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's state of affairs during the financial period and of its financial position at the end of the period.

In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the applicable accounting standards and statements of recommended practice have been followed subject to any 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

..... Sign

..... Print

Dated:.....

INDEPENDENT EXAMINER'S REPORT
RELATE PLYMOUTH AND DISTRICT
ON THE ANNUAL ACCOUNTS FOR THE YEAR ENDED

31st March, 2023

I report on the accounts of the charity for the year ended 31st March 2023, which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met;or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 8th December 2023

Signed:.....

M. Vickery
St. Kew Accountancy Ltd.
Patto Owriak, Allen Park
St. Kew Highway, Bodmin
Cornwall PL30 3AR

RELATE PLYMOUTH AND DISTRICT

Consolidated Statement of Financial Activities (including an Income and Expenditure Account)

for the year ended 31st March, 2023

		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<u>Incoming Resources</u>					
Incoming resources from generating funds:					
Voluntary Income	9	-	-	-	-
Activities for generating funds	9	-	-	-	-
Investment Income	9	622	-	622	-
Incoming resources from charitable activities	10	91,444	-	91,444	116,129
Other incoming resources	10	-	-	-	-
Total Incoming Resources		<u>92,066</u>	<u>-</u>	<u>92,066</u>	<u>116,129</u>
Resources Expended					
Charitable Activities	11	128,203	-	128,203	122,619
Governance Costs	11	580	-	580	580
Total Resources Expended		<u>128,783</u>	<u>-</u>	<u>128,783</u>	<u>123,199</u>
Net Incoming Resources:					
Net movement in Funds		-36,717	-	-36,717	-7,070
Total Funds at 1st April, 2022		696,586	-	696,586	703,657
Total Funds at 1st April, 2023		<u><u>659,868</u></u>	<u><u>-</u></u>	<u><u>659,868</u></u>	<u><u>696,586</u></u>

RELATE PLYMOUTH AND DISTRICT

BALANCE SHEET AS AT 31ST MARCH, 2023

	Notes	£ 31/03/2023	£ 31/03/2022
FIXED ASSETS			
Tangible Assets	13	296	358
CURRENT ASSETS			
Debtors & Prepayments	7	-	-
Cash at Bank & in Hand	5	<u>665,560</u>	<u>697,714</u>
		665,560	697,714
CREDITORS AND ACCRUALS:			
Amounts falling due within one year	8	5,989	1,487
NET CURRENT ASSETS :		659,571	696,227
NET ASSETS:		<u><u>659,868</u></u>	<u><u>696,586</u></u>
REPRESENTED BY:			
Unrestricted Funds			
Designated Funds	14	403,000	403,000
General Funds	14	<u>256,868</u>	<u>293,586</u>
		659,868	696,586
Restricted Funds		-	-
		<u><u>659,868</u></u>	<u><u>696,586</u></u>

ON BEHALF OF THE TRUSTEES:

..... :-Signed by Trustee

..... :-Print Name

Approved by the Trustees on: 2023

RELATE PLYMOUTH AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS for the 12 month period ended 31st March, 2023

1. ACCOUNTING POLICIES:

Accounting convention

The financial statements have been prepared under the historical cost convention and on an accruals basis, in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the charities (Accounts and Reports) Regulations 2005 issued under the Charities Act 1993.

Investment Income

Investment Income is recorded when receivable.

Gift Aid

Gift Aid reclaimable on donations to the charity is shown separately.

Voluntary Income

Amounts of voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which can not be recovered.

Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated Funds

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Assets

All assets costing more than £100 are capitalised.

TAXATION

Relate Plymouth is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

RELATE PLYMOUTH AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS for the 12 month period ended 31st March, 2023

2. ANALYSIS OF EMPLOYEE COSTS AND NUMBERS

Staff costs were as follows:	31/03/2023	31/03/2022
	£	£
Salaries, wages and social security	94,854	90,561
	94,854	90,561

No employee received emoluments of more than £60,000 during the year (2022 nil).

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	31/03/2023	31/03/2022
	No	No
Administration and Support	1.5	1.5
Counselling	1.5	1.5
	3	3

3. RELATED PARTY TRANSACTIONS

None of the trustees were paid any remuneration or expenses by the charity during the year (2021 none).

4. DONATIONS

	£	£	31/03/2023	31/03/2022
			£	£
General donations	-	-	-	-
	-	-	-	-

5. CURRENT ASSETS: Cash and Bank

	31/03/2023	31/03/2022
	£	£
Cash at Bank:		
HSBC 31827391 - Current Account	236,887	300,631
HSBC 32885646 - Current Account	52,905	22,422
Barclays 33126676 - Savings Account	285,878	284,771
Lloyds Savings A/C WNTM73630520007	89,880	89,880
Petty Cash	10	10
	665,560	697,714

6. THE RESOURCES EXPENDED BY THE CHARITY INCLUDE:

	Unrestricted	31/03/2023	31/03/2022
	General	Total Funds	Total Funds
	Fund	£	£
This is stated after charging:			
Examiner's Remuneration	626	626	597
Depreciation	63	63	148
	689	689	744

RELATE PLYMOUTH AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS for the 12 month period ended 31st March, 2023

7. DEBTORS AND PREPAYMENTS: Amounts falling due within one year

	31/03/2023	31/03/2022
	£	£
Trade Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

8. CREDITORS: Amounts falling due within one year:

	31/03/2023	31/03/2022
	£	£
Trade Creditors	46	26
Independent Examiner Fees	626	597
Wages	4,410	-
PAYE/NI	674	804
Nest Pension	233	60
	<u>5,989</u>	<u>1,487</u>

9. INCOMING RESOURCES FROM GENERATING FUNDS

	Unrestricted	Restricted	31/03/2023 Total	31/03/2022 Total
	£	£	£	£
Voluntary Income:				
Donations	-	-	-	-
Activities for generating funds:				
Training	-	-	-	-
Investment Income:	622	-	622	-
	<u>622</u>	<u>-</u>	<u>622</u>	<u>-</u>

10. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	31/03/2023 Total	31/03/2022 Total
	£	£	£	£
Client Contributions	43,215	-	43,215	59,855
Grants	-	-	-	12,334
Project Income	44,295	-	44,295	43,940
Sundry	3,934	-	3,934	-
	<u>91,444</u>	<u>-</u>	<u>91,444</u>	<u>116,129</u>

RELATE PLYMOUTH AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS for the 12 month period ended 31st March, 2023

11. DIRECT CHARITABLE EXPENDITURE

			31/03/2023	31/03/2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Premises:				
Rent and Rates	3,425	-	3,425	4,862
Insurance	1,163	-	1,163	1,132
Heat and Light	2,180	-	2,180	1,242
Repairs and Renewals	556	-	556	2,202
Depreciation	63	-	63	148
Counselling:				
Supervision and Tutorial Salaries	-	-	-	281
Supervision Fees	1,955	-	1,955	1,488
Training	7,560	-	7,560	1,520
Counsellors - Plymouth	45,979	-	45,979	44,627
Support Costs:				
Staff Salaries	38,900	-	38,900	34,670
Employers' NI/payee	9,975	-	9,975	10,983
Pension Contributions	1,329	-	1,329	1,337
Travel and Expenses	367	-	367	71
Subscriptions and Memberships	8,535	-	8,535	9,661
Postage, Printing, Stationery, Phone	2,436	-	2,436	1,960
Book-Keeping	1,405	-	1,405	880
Website	737	-	737	852
Refreshments/Meetings	346	-	346	
Write Off Old Debt	-	-	-	2,000
Sundries	-	-	-	222
Administration:				
Legal and Professional	675	-	675	1,883
Finance Charges	1,200	-	1,200	1,179
	128,783	-	128,783	123,199

The unrestricted funds of the charity may be applied for any charitable purpose at the discretion of the trustees.

12. ANALYSIS OF THE NET MOVEMENT IN FUNDS

This statement shows how the net movement in funds relates to the change in net resources available to finance future charitable expenditure, after taking account of resources designated for possible future commitments.

	At 01/04/22	Incoming Resources	Outgoing Resources	Transfers	At 31/03/23
	£	£	£	£	£
Restricted Funds					
Grant	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-
Designated Funds					
Running Costs - Six Months	42,000	-	-	-	42,000
Closure Costs	50,000	-	-	-	50,000
Repairs and Renewals for Centre	5,000	-	-	-	5,000
Training Bursary	6,000	-	-	-	6,000
Purchase of 3 Blenheim Road	300,000	-	-	-	300,000
Total Designated Funds	403,000	-	-	-	403,000
General Unrestricted Funds	293,586	92,066	128,783	-	256,868
Total Unrestricted Funds	293,586	92,066	128,783	-	256,868
Total Funds	696,586	92,066	128,783	-	659,868

RELATE PLYMOUTH AND DISTRICT

NOTES TO THE FINANCIAL STATEMENTS for the 12 month period ended 31st March, 2023

13. TANGIBLE FIXED ASSETS:

For valuation purposes, depreciation is calculated at the following annual rates, in order to write off each asset over its estimated useful life:

IT Equipment: 25% over four years on a straight line basis.

	IT Equip £	Other £	Total £
Cost			
Brought Forward	-	592	592
Fully Depreciated	-	-	-
Additions	-	-	-
Disposals	-	-	-
As at 31st March, 2023	-	592	592
Depreciation			
Brought Forward	-	234	234
Fully Depreciated	-	-	-
Charge for the period		63	63
Disposals	-	-	-
As at 31st March, 2023	-	297	297
Net Book Value:			
As at 31st March, 2023	-	296	296
Net Book Value:			
As at 1st April, 2022	-	359	359

14. CAPITAL COMMITMENTS

The charity's only capital commitment as at 31st March 2023 or 31st March 2022, is the possible future purchase of the premises at 3 Blenheim Road, currently rented from Plymouth City Council.

15. GRANTS

None this financial year.

These notes form part of the financial statements