

**REGISTERED COMPANY NUMBER: 04035348 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1083821**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019  
FOR  
RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

relate  
the relationship people

Ainsworths Limited  
Chartered Accountants  
Charter House  
Stansfield Street  
Nelson  
Lancashire  
BB9 9XY

**RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31ST MARCH 2019**

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**RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

**OFFICERS AND ADVISERS  
FOR THE YEAR ENDED 31ST MARCH 2019**

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The trustees who are also directors of the company for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2019. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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<sup>st</sup> January 2015).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04035348 (England and Wales)

**Registered Charity number**

1083821

**Registered office**

16 Navigation Business Village  
Navigation Way  
Ashton-on-Ribble  
Preston  
PR2 2YP

**Trustees**

Mrs Pamela Wilson  
Mrs Sharon Britton  
Ms Jackie Williams  
Mr Michael Bartley

**Company Secretary**

Mr Fraser Nash

**Chief Executive Officer**

Mr Fraser Nash

**Accountants & Independent Examiner**

Mark Sunter  
Ainsworths Limited  
Chartered Accountants  
Charter House  
Stansfield Street  
Nelson  
Lancashire  
BB9 9XY

**Bankers**

Royal Bank of Scotland Plc  
2 Lytham Road  
Fulwood, Preston  
Lancashire  
PR2 8JB

**Solicitors**

Ascroft Rae  
67 Hough Lane  
Leyland  
Lancashire  
PR25 2SA

**RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE CHAIRPERSON  
FOR THE YEAR ENDED 31ST MARCH 2019**

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The last year has been reasonably positive for Relate Lancashire due to a small increase in revenue. However, due to loss of staff and increased costs, the financial situation of the charity remains a concern for the Trustees. It was disappointing to lose the LDAPP contract at the end of last year and this in turn will have a negative impact on the 2019 figures.

The Board of Trustees along with the CEO, continue to strive to secure more sustainable forms of income in order for Relate Lancashire to support families and individuals with relationship difficulties.

The Trustees also look to further develop by seeking new members to the Board so that their work can be more effective for the organisation. This has proved more difficult than expected but we are hopeful that this will be changed over the next few months.

The staff team has experienced changes with long standing experienced staff leaving the organisation. This in turn has had an impact on the work of the charity but again, the Board are hopeful that more effective and efficient outcomes will result in future. Trustees as always, thank staff for all their endeavors to ensure the success of Relate Lancashire's work.

Finally, the Board of Trustees acknowledge the difficulties that continue to face Federated centres such as ours and look to the more positive changes that have occurred at Relate National over the last year and seek to ensure that these will also have positive outcomes for Relate Lancashire.

.....  
Ms. Jacqueline Williams  
Chairperson of the Board

Date: 22<sup>nd</sup> July 2019

**RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

**OBJECTIVES  
FOR THE YEAR ENDED 31ST MARCH 2019**

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**STATEMENT OF COMMON PURPOSE**

Relate's role is to help people build better couple relationships:

1. To enhance the quality of parental and family relationships
2. To help relationships and marriages withstand the pressures leading to breakdown
3. To limit the damage which commonly accompanies failing relationships, separation and divorce and increase the prospect of subsequent relationships succeeding.

Relate aims to deliver its services with cultural sensitivity and without discrimination.

Relate believes that:

1. An individual's physical well-being and emotional and mental health benefit from a committed relationship
2. Children thrive in families where relationships are positive and free from destructive conflict
3. People gain from an understanding of their sexuality
4. Expressing clear commitment is a helpful contribution to a healthy and secure couple relationship.

**RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2019**

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**INTRODUCTION**

The objectives of Relate Lancashire are set out in full in the Common Purpose Statement.

Relate Lancashire aims to meet these objectives by the provision of relationship counselling, young people's counselling, family counselling and psychosexual therapy. Additionally, Relate offers courses for the general public, provides speakers, books and information to help promote the services and educate the public. Relate Lancashire provides services from district offices in Blackburn, Lancaster, Ormskirk, Preston, Blackpool and Nelson.

Relate Lancashire became a Company Limited by Guarantee in March 2001 and is a Registered Charity. The Board of Directors/Trustees are elected at the AGM, in line with the requirements of its Memorandum and Articles of Association and its Constitution. Day to day management is delegated to the Chief Executive to provide co-ordination and support to all districts. Each district delivers services via its team of counsellors, administration assistants and receptionists. The appointments service, which is open throughout and beyond normal office hours, provides a centralised point of contact for clients.

The bulk of this Annual Report details work of the past year, but the Trustees are committed to planning for medium-term sustainability and the development of a consistent and comprehensive provision of professional couple counselling, family counselling, young people's counselling, psychosexual therapy and education and training throughout the geographical area in collaboration with other agencies, statutory and third sector.

The charity trustees have complied with their duty in the Charities Act to have regard to the guidance on public benefit as published by the Charity Commission in exercising their powers or duties.

The attached accounts comply with all statutory requirements and Relate Lancashire Memorandum and Articles of Association.

**ACHIEVEMENTS AND PERFORMANCE**

Building on the improvement made in the last financial year, Relate Lancashire has invested in staff, training and resources to enable us to be better prepared to respond to new opportunities. We trained 5 counsellors to deliver IAPT couples counselling with depression and have been working with Minds Matter to take on an NHS contract.

Relate Lancashire continues to report high levels of satisfaction from the couple's, individuals, young people and families who receive a service from us, but we are continually reminded of the number of people who are unable to contribute to the cost of our services, and these are frequently the most vulnerable in our society. There are still a large number of people unemployed and on long term sickness, factors that continue to impact on family stability, children's educational attainment, individual emotional and physical health and wellbeing. With this in mind we have extended the pilot initiative aimed at individuals with long term illnesses and their families.

Continuing to achieve financial stability remains crucial, in the year to March 2019 the charity made another small surplus.

**Counselling in Lancashire:**

**Initial assessments (CWAC's)**

All clients were offered an initial assessment interview within two weeks of first contact. This interview offers some crisis management and assists clients to contain their problems awaiting ongoing counselling, also as a means to assess whether Relate Lancashire is the appropriate service. Those clients for whom Relate counselling was deemed to be inappropriate were referred to other agencies.

**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

**Relationship counselling**

This continues to be the heart of Relate's service and meets the increasingly complicated demands of clients. Counsellors are increasingly called upon to deal with multi-faceted cases often involving addiction and domestic violence and/or abuse. Unhealthy use of the internet, sexual addiction and mental health problems are becoming common.

The counselling team consisted of 14 employees.

4 counsellors offered their time on a voluntary basis, and the agency is extremely grateful for their help and support in making our services available to clients.

**Psychosexual therapy**

Relate Lancashire had psychosexual therapy provision in Preston provided by 1 counsellor.

**Young people and Schools counselling**

This service is aimed at young people aged between ten and eighteen who are experiencing problems. We continue to deliver this service at Cardinal Allen's Catholic High School and have started working with St Johns Primary School in Nelson.

The counselling team consisted of 4 employees.

**Family counselling**

This is a service to support families who are experiencing inter-generational conflict and, most commonly, communication problems.

The counselling team consisted of 2 employees.

**Separated Parent Information Programme**

This is a CAFCASS funded programme. SPIP is a course which helps parents understand separation from a child's point of view and learn the fundamental principles of how to manage and reduce the impact of conflict on their children.

We have 13 trainers working on this programme.

**IAPT Couples Counselling with Depression**

Couple Therapy for Depression is an integrative, behaviorally-based couple therapy designed to treat depression in couples where there is also relationship distress. It is one of the high intensity therapies offered in IAPT Services.

We have 5 IAPT trained counselors.

**Lancashire Domestic Abuse Perpetrator Programme**

This is a group intervention programme of change for male perpetrators who are motivated to make changes to their destructive behavior. We also run a one-to-one, face-to face programme of change for male perpetrators who are motivated to make changes to their destructive behavior. We also offer a sister service to provide support for the partners of the abusers.

There were 5 facilitators qualified to deliver this service.

**Quality assurance**

Relate Lancashire was successful in its re-application for organisational membership of the British Association of Counsellors and Psychotherapists and subscribes to membership of the Association of Family Therapy and the College of Sexual and Relationship Therapists (formerly BASRT). The Centre operates at Level 2 of the PQASSO voluntary organisations quality assurance.

**RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2019**

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**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

**DBS previous the Criminal records bureau (CRB)**

Relate Lancashire facilitated DBS clearance for staff and volunteers in accordance with Government policy.

**Evaluation and outcomes**

Clients were requested to complete a feedback questionnaire at the end of counselling. Those clients wishing to access a bursary were required to complete pre and post counselling questionnaires. A national Measuring Outcomes evaluation is also carried out. All comments from clients were reviewed and fed back to the Trustees and, wherever possible action taken to address any negative issues raised.

**Counsellor recruitment and training**

The selection of trainee counsellors falls to the Relate Institute with students being offered a placement in a Relate Centre.

During this year 3 students were studying to complete the Post-Graduate Diploma in Couple Counselling. Relate Lancashire is committed to ensuring that all counsellors have access to high quality professional development training to equip them to help everyone who needs Relate services.

During the year counsellors and therapists were offered a variety of training including Motivational Interviewing, Consultation with a counsellor skills CBT and couples, Domestic violence safety awareness couple counselling with a sexual focus, Mental health and couple counselling sexual addiction and the internet.

**Central appointments service and reception teams**

The central appointment service opens from 9:30am to 5pm Monday to Friday. With counselling in our Preston Office open until 9pm Monday to Thursday and to 8pm on Fridays and 9:30am to 1pm on Saturdays. An answer phone service covers all other times. The appointment service is also responsible for managing diaries of all counsellors and liaising with District offices and outposts. Across the year Relate has benefited from the services of 1 full time Appointments Officer 1 part time LDAPP administrator and 2 part time Appointments Secretary.

District offices have District Administration Assistant (DAA) who recruits and supports the District team of volunteer receptionists. The DAA's also provided local administration support for their district. The teams of volunteers are a vital part of Relate Lancashire's service, providing reception cover and acting as chaperone for the work of the counsellors. Each year they offer over 3,068 hours of voluntary support to Relate, an absolutely priceless contribution to the service.

**Investment policy**

The trustees regularly monitor the available cash reserves of the charity and seek to maximise the interest earned on such funds via the use of interest bearing bank deposit accounts and short term bonds.

**Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which is sufficient to cope with major risks and unplanned events with an amount that is equal to 3 months of expenditure. This reserves policy has now been achieved and continues to be monitored to maintain the level of reserves.

**Risk assessment**

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

**RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2019**

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**OFFICE ADDRESSES**

**Head office**

16 Navigation Business Village  
Navigation Way  
Ashton-on-Ribble  
Preston  
PR2 2YP

Website: [www.relatelancs.org.uk](http://www.relatelancs.org.uk)  
Email: [appointments@relatelancs.org.uk](mailto:appointments@relatelancs.org.uk)  
Telephone: 01772 717597

**Blackburn**

10 Strawberry Bank  
Blackburn  
BB2 6AA

**Blackpool**

Unicorn House  
141 Mowbray Drive  
Blackpool  
FY3 7UN

**Lancaster**

The Cornerstone  
Sulyard Street  
Lancaster  
LA1 1PX

**Nelson**

**Yarn Spinners Medical Centre**

Carr Road  
Nelson  
BB9 7SR

**Ilex View Medical Practice**

Rossendale Primary Health Care Centre  
161 Bacup Road  
Rawtenstall  
Rossendale  
BB4 7PL

**West Lancashire**

Malthouse Business Centre  
48 Stockport Road  
Ormskirk  
L39 1QR

**FUNDING AND SUPPORT 2018/19**

Relate Lancashire was once again indebted to all who provided funding and support for its services. In some instances Relate Lancashire receives direct financial assistance by way of grants and in other instances assistance is given by defrayal of charges, for example by the landlord of a property rented by Relate, or by rate relief.

**RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2019**

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**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 to enable them to ensure that the financial statements comply with the Companies Act 2006. They 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 other irregularities.

**SMALL COMPANY EXEMPTIONS**

This report has been prepared in accordance with the 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<sup>st</sup> January 2015) and in accordance with the special provisions under Part 15 of the Companies Act 2006 relating to small entities.

**ON BEHALF OF THE BOARD:**

.....  
Mr Fraser Nash  
Company Secretary

Date: 22<sup>nd</sup> July 2019

**RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

**TREASURERS REPORT  
FOR THE YEAR ENDED 31ST MARCH 2019**

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**For the year to March 2019:**

Overall income was up 22% at £408,101 compared with £334,561 for 2018. Although a reduction again in client contributions this was offset with an increase in grants.

Expenditure was £407,558 compared with £357,842 for 2018 an increase of 14%. Management and Administration charges have increased significantly over the year to support new contracts and as a result of staff attrition. The charges paid to Relate Central for Federation services have also increased again as Relate Central continues to reorganize for the future.

The resulting outcome for the year was a contribution of £543 (deficit of £23,281 for 2018).

The challenges to the financial position which the Trustees and CEO continue to seek opportunities to mitigate are: loss of income following loss of LDAPP contract, increased Federation charges and variable charges; counsellor utilization; costs of recruiting and training the workforce and succession planning to sustain and leverage the success of the organization achieved in last 3 years.

.....  
Mrs Sharon Britton  
Treasurer

Date: 22<sup>nd</sup> July 2019

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

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I report on the accounts of the company for the year ended 31<sup>st</sup> March 2019, which are set out on pages 11 to 19.

**Respective responsibilities of the trustees and examiner**

The charity trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, 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 Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of independent examiners' report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 the seeking of explanations from you as trustees concerning any 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 examiners' statement**

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

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with the relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102);
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

**Mark Sunter FCA**  
**Ainsworths Limited**  
Charter House  
Stansfield Street  
Nelson  
Lancashire  
BB9 9XY

Dated: 22<sup>nd</sup> July 2019

**RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2019**

	Notes	Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total Funds £
<b>INCOME</b>					
<b>Donations and legacies</b>		<b>280</b>	<b>-</b>	<b>280</b>	<b>543</b>
<b>Charitable activities</b>					
Grants		125,702	152,000	277,702	190,892
Gift aid		17,099	-	17,099	19,939
Client contributions		112,613	-	112,613	123,134
<b>Other trading activities</b>					
Fundraising		349	-	349	-
<b>Investment income</b>		<b>58</b>	<b>-</b>	<b>58</b>	<b>53</b>
<b>Total incoming resources</b>		<b>256,101</b>	<b>152,000</b>	<b>408,101</b>	<b>334,561</b>
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Counselling and supervision	7	92,611	95,610	188,221	170,824
Staff training		4,564	1,231	5,795	8,033
Depreciation		1,188	109	1,297	1,303
Office expenses	4	74,016	15,783	89,799	87,396
<b>Raising funds</b>					
Fundraising and publicity		755	-	755	705
<b>Support costs</b>					
Management and administration	7	85,144	32,053	117,197	83,878
Bank charges and interest		2,981	-	2,981	2,706
<b>Governance costs</b>					
Independent examination		1,194	-	1,194	1,194
Legal and professional		319	-	319	1,803
<b>Total resources expended</b>		<b>262,772</b>	<b>144,786</b>	<b>407,558</b>	<b>357,842</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(6,671)</b>	<b>7,214</b>	<b>543</b>	<b>(23,281)</b>

**RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
FOR THE YEAR ENDED 31ST MARCH 2019**

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	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>31.3.19 Total funds £</b>	<b>31.3.18 Total Funds £</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>				
<b>Profit on loss of fixed assets</b>	<b>(6,671)</b>	<b>7,214</b>	<b>543</b>	<b>(23,281)</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET MOVEMENT IN FUNDS</b>	<b>(6,671)</b>	<b>7,214</b>	<b>543</b>	<b>(23,281)</b>
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>	<b>123,138</b>	<b>3,330</b>	<b>126,468</b>	<b>149,749</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>116,467</u></b>	<b><u>10,544</u></b>	<b><u>127,011</u></b>	<b><u>126,468</u></b>

There are no other recognised gains or losses for the year other than in the Statement of Financial Activities.

The notes form part of these financial statements

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**RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET  
AT 31ST MARCH 2019**

	Notes	<b>31.3.19</b>	31.3.18
		<b>£</b>	£
<b>FIXED ASSETS</b>			
Tangible assets	8	<b>4,625</b>	3,912
<b>CURRENT ASSETS</b>			
Stock		<b>123</b>	123
Debtors and prepayments	9	<b>21,082</b>	17,408
Cash at bank and in hand		<b><u>129,817</u></b>	<u>131,089</u>
		<b>151,022</b>	148,620
<b>CREDITORS</b>			
Amounts falling due within one year	10	<b>(28,636)</b>	(26,064)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<b><u>122,386</u></b>	<u>122,556</u>
<b>TOTAL ASSETS PLUS CURRENT ASSETS</b>		<b>127,011</b>	126,468
<b>NET ASSETS</b>		<b><u>127,011</u></b>	<u>126,468</u>
<b>FUNDS</b>	13		
Unrestricted funds		<b>116,467</b>	123,138
Restricted funds		<b><u>10,544</u></b>	<u>3,330</u>
<b>TOTAL FUNDS</b>		<b><u>127,011</u></b>	<u>126,468</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102 (effective 1<sup>st</sup> January 2015).

The financial statements were approved by the Board of Trustees on 22<sup>nd</sup> July 2019 and were signed on its behalf by:

.....  
Ms. Jacqueline Williams  
Chairperson

**RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2019**

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**1. ACCOUNTING POLICIES**

**Company information**

Relate Lancashire is a charitable company limited by guarantee, incorporated in England and Wales. The company number and registered office can be found in the Trustees report.

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and 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<sup>st</sup> January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants receivable are accounted for when due. Income is deferred when it is received in advance of the period to which it relates.

Investment income is recognised on a receivable basis.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold land	-Nil
Freehold property	-2% straight line
Fixtures and fittings	-25% reducing balance
Office equipment	-25% reducing balance

**Stocks**

Stocks consist of literature and publications and are valued at cost, on a first in first out basis, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Operating lease agreements**

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged against net income on a straight line bases over the period of the lease.

**RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2019**

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**2. LEGAL STATUS OF THE CHARITY**

The organisation is a charitable company limited by guarantee and has no share capital. The liability of each member, who are also the directors/trustees, in the event of winding up is limited to £1 each.

**3. PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES**

In 2018, of the total income, £158,097 was restricted and £176,464 was unrestricted funds.

In 2018, of the total expenses, £169,378 was restricted and £188,464 was unrestricted funds.

**4. ANALYSIS OF OFFICE EXPENSES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 31.3.19 £</b>	<b>Total 31.3.18 £</b>
Rent and rates	27,087	4,387	31,474	30,015
Heat and light	2,255	211	2,466	5,477
Telephone	9,784	3,314	13,098	7,046
Sundries	1,742	1,300	3,042	4,048
Cleaning	925	-	925	90
Premises repairs	1,883	266	2,149	8,745
Insurance	3,515	879	4,394	3,918
Postage and stationery	1,705	731	2,436	3,108
Travel	1,089	2,087	3,176	3,250
Computer software and support	2,932	317	3,249	3,973
Bookkeeping and payroll fees	8,068	2,291	10,359	8,496
Subscriptions	2,143	-	2,143	608
Federation charges	<u>10,888</u>	<u>-</u>	<u>10,888</u>	<u>8,622</u>
	<u>74,016</u>	<u>15,783</u>	<u>89,799</u>	<u>87,396</u>

**5. NET OUTGOING RESOURCES**

Net resources are stated after charging:

	<b>31.3.19</b>	<b>31.3.18</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<b>1,297</b>	<b>1,303</b>
Independent examiners fees	<u><b>1,194</b></u>	<u><b>1,194</b></u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2019 nor for the year ended 31st March 2018.

**RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2019**

**7. STAFF COSTS**

	<b>31.3.19</b>	31.3.18
	<b>£</b>	£
Wages and salaries	<b>281,994</b>	238,564
Social security costs	<b>11,108</b>	8,777
Pensions	<b>2,182</b>	851
Reimbursement of expenses	<b>10,134</b>	6,510
	<b><u>305,418</u></b>	<u>254,702</u>

The average monthly number of employees during the year was as follows:

	<b>31.3.19</b>	31.3.18
	<b>£</b>	£
Counsellors	<b>15</b>	15
Admin and management	<b>9</b>	8
Supervision	<b>2</b>	3
	<b><u>26</u></b>	<u>26</u>

No employees were paid over £60,000 during the year.

During the year the Key Management Personnel received remuneration of £33,096.

**8. TANGIBLE FIXED ASSETS**

	<b>Fixtures &amp; fittings</b>	<b>Office equipment</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST</b>			
At 1 <sup>st</sup> April 2018	<b>3,406</b>	<b>29,630</b>	<b>33,036</b>
Additions	-	<b>2,010</b>	<b>2,010</b>
Disposals	-	-	-
At 31 <sup>st</sup> March 2019	<b><u>3,406</u></b>	<b><u>31,640</u></b>	<b><u>35,046</u></b>
<b>DEPRECIATION</b>			
At 1 <sup>st</sup> April 2018	<b>3,096</b>	<b>26,028</b>	<b>29,124</b>
Charge for year	<b>78</b>	<b>1,219</b>	<b>1297</b>
Eliminated on disposal	-	-	-
At 31 <sup>st</sup> March 2019	<b><u>3,174</u></b>	<b><u>27,247</u></b>	<b><u>30,421</u></b>
<b>NET BOOK VALUE</b>			
At 31 <sup>st</sup> March 2019	<b><u>232</u></b>	<b><u>4,393</u></b>	<b><u>4625</u></b>
At 31 <sup>st</sup> March 2018	<b><u>310</u></b>	<b><u>3,602</u></b>	<b><u>3,912</u></b>

**RELATE LANCASHIRE  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2019**

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.19</b>	31.3.18
	<b>£</b>	£
Trade debtors	<b>9,300</b>	8,987
Other debtors – gift aid	<b>1,541</b>	1,616
Other debtors	<b>660</b>	-
Prepayments	<b>9,581</b>	6,805
	<b><u>21,082</u></b>	<u>17,408</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.19</b>	31.3.18
	<b>£</b>	£
Trade creditors	<b>18,122</b>	12,221
Other creditors	<b>500</b>	666
Accruals and deferred income	<b>5,452</b>	8,797
Social security and other taxes	<b>4,562</b>	4,380
	<b><u>28,636</u></b>	<u>26,064</u>

**11. UNRESTRICTED FUNDS**

	<b>General Fund £</b>	<b>Total £</b>
Balance at 1 <sup>st</sup> April 2018	<b>123,138</b>	<b>123,138</b>
Net (expense)/income in year	<b>(6,671)</b>	<b>(6,671)</b>
Transfers	-	-
	<b><u>116,467</u></b>	<u>116,467</u>

**RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2019**

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**12. RESTRICTED FUNDS**

	<b>At 1<sup>st</sup> April 2018</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>At 31<sup>st</sup> March 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
LIF	2,897	-	-	-	2,897
LDAPP	-	150,000	(142,677)	-	7,323
Lloyds Bank Federation	-	2,000	(2,000)	-	-
Tangible fixed assets	433	-	(109)	-	324
	<u>3,330</u>	<u>152,000</u>	<u>144,786</u>	<u>-</u>	<u>10,544</u>

There are sufficient resources held in the bank accounts to enable each fund to be applied in accordance with any restrictions.

**Purposes of restricted funds**

*LIF* – To extend and improve our links into the communities of Rossendale, Chorley and Pendle and allow delivery of our service to those communities.

*LDAPP* – Lancashire Domestic Abuse Perpetrator Programme.

*Lloyds Bank Federation* – This fund is for developing the charity so that it is tender ready for the LDAPP programme.

*Tangible fixed assets* – This fund represents the net book value of computer equipment restricted for the provision and maintenance of a website.

**RELATE LANCASHIRE  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
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**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total Funds £</b>
Tangible fixed assets	<b>4,301</b>	-	<b>324</b>	<b>4,625</b>
Other assets / liabilities	<b>112,166</b>	-	<b>10,220</b>	<b>122,386</b>
	<b><u>116,467</u></b>	<b><u>-</u></b>	<b><u>10,544</u></b>	<b><u>127,011</u></b>

**14. CONNECTED CHARITIES**

**Relate Central Office**

Relate Central Office is a connected charity of Relate Lancashire in as much as it provides supervision and training of counsellors and literature for fundraising without which Relate Lancashire would not be able to operate. It also sets standards and policies with which Relate Lancashire must comply in order to remain a member of the national federation and continue receiving the supervision, training and literature.

Total payments made during the year to Relate Central Office amounted to £10,888 (2018: £9,692). Total receipts from Relate Central Office for email counselling amounted to £2,854 (2018: £1,003). As at the year end £Nil (2018: £878) was owed by Relate Central Office to Relate Lancashire.

The trustees of Relate Central Office are appointed from the 'Regional Constituency Committees'. Relate Lancashire is a member of the Regional Committee for the North of England and as such can nominate two delegates to the committee. The Regional committee then appoints five committee members as delegates to Relate Central Office. These five delegates then become trustees of Relate Central Office.

**15. TRANSACTIONS WITH TRUSTEES AND KEY MANAGEMENT PERSONNEL**

During the year there were no transactions with trustees.

During the year the Chief Executive, Mr F Nash, received expenses in advance. As at the year end he had received £660 which was still waiting to be spent. Subsequent to the year end this amount has been expensed in full.

**16. MEMBERS**

The company is a company limited by guarantee but not having a share capital. The liability of every member is limited to an amount not exceeding £1.