

Company registration number: 3141164  
Charity registration number: 1053223

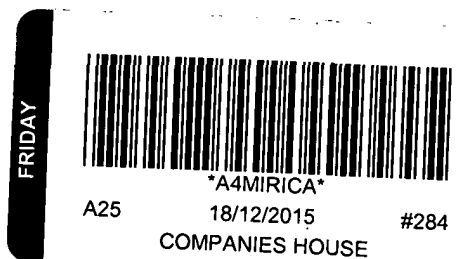
# Relate London North West

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2015

Sobell Rhodes LLP  
Chartered Accountants & Statutory Auditor  
Monument House  
215 Marsh Road  
Pinner  
Middx.  
HA5 5NE



**Relate London North West**  
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**Relate London North West**  
**Reference and Administrative Details**

<b>Charity name</b>	Relate London North West
<b>Charity registration number</b>	1053223
<b>Company registration number</b>	3141164
<b>Principal office</b>	1st Floor, Building 9 Harrow Civic Centre Milton Road Harrow HA1 1GT
<b>Registered office</b>	1st Floor, Building 9 Harrow Civic Centre Milton Road Harrow HA1 1GT

**Relate London North West**  
**Reference and Administrative Details**

**Trustees**

David Posner, Chair	
J Elizabeth Yates, Vice Chair	(resigned 10 December 2014)
Adrian Jolliffe, Honorary Treasurer	
C'llr Lurline Champagnie	(resigned 12 June 2014)
C'llr Margaret Davine	
C'llr Jean Lammiman	
Richard Littewood	(resigned 10 December 2014)
Robert Neil	(resigned 10 December 2014)
C'llr David Routledge	(resigned 12 June 2014)
Paul Shapira	(resigned 10 December 2014)
Elizabeth Walker	
Ben Wealthy	
Bik Wong	
Philip Lawder	
C'llr Chika Amadi	(appointed 10 September 2014)
C'llr Beulah Mary East	(appointed 10 September 2014)
C'llr Jem Duducu	(appointed 10 September 2014)

**Auditor**

Sobell Rhodes LLP  
Monument House  
215 Marsh Road  
Pinner  
Middx.  
HA5 5NE

## **Relate London North West**

### **Trustees' Report**

#### **Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

#### **Introduction**

The Board of Trustees of Relate London North West ("the charity") presents its annual report and accounts for the year ended 31st March 2015. The Board is satisfied with the performance of the charity during the year and its financial position at 31st March 2015. The Trustees consider that the charity is well-placed to continue its activities during the coming year, and that its assets are adequate to fulfil its obligations.

#### **Name, registered office and constitution of the charity**

The full name of the charitable company is Relate London North West. The charity was previously known by the name Relate Central Middlesex

The legal registration details are:-

Date of incorporation: 22 December 1995

Company Registration Number: 3141164

The Registered Office is (as at 31.3.15): 1st Floor, Building 9, Milton Road, Harrow, HA1 1GT

Charity Registration Number: 1053223

The telephone number is: 020 8427 8694

#### **Objectives and activities of the charity**

A summary of the objects of the charity as set out in its governing document.

The charitable company exists to;

educate the public concerning the benefits of secure and committed relationships;

seek to enhance the good health, both mental and physical, of adults and children;

provide counselling, mediation, advice, education, guidance and relief to adults and/or children in relation to any aspect of contemporary life or work.

The charity operates in the London Boroughs of Barnet, Brent, Ealing, Harrow and

Hillingdon, and in partnership with other Relate Centres in Westminster. Since the year end it has been decided to expand counselling services into Islington and Camden.

#### **An explanation of the charity's main aims and objectives for the year**

The charity's main objective for the year was to promote the objects set out in its governing document and to provide such further related services that will enhance the range and effectiveness of those objectives.

#### **An explanation of the charity's strategies for achieving its stated objectives**

The charity is a member of the Relate Federation and works within its framework and in accordance with the strategy set out in its own business plan.

## **Relate London North West**

### **Trustees' Report**

#### **Details of significant activities**

The company's services are in three main areas:

1. Counselling - couple counselling, family counselling, counselling in schools and psychosexual therapy
2. Mediation - family mediation and housing mediation
3. Education – Separated Parent Information Programmes, courses for individuals and peer listening for schools.

Relate London North West also supports volunteers who run the Uxbridge Child Contact Centre.

#### **The company's grant making policies**

The company does not make grants

#### **Social or programme-related investment**

There is no programme-related investment

#### **The contribution of volunteers**

The charity has some counselling practitioners who work in a purely voluntary capacity.

#### **Summary of main activities of the charity in relation to its objects**

The organisation has its principal office in Harrow but also provides services from rooms in Barnet, Brent, Ealing, Hillingdon and Westminster.

The services provided focus on relationships at all stages of life and families. These services are;

##### **Adult Relationship counselling**

For couples or individuals who experience difficulties in their adult relationships. Clients are seen for an initial assessment session of one hour. Following on from this they usually attend fifty-minute counselling sessions, over a period of weeks.

##### **Family counselling**

This is a service for people who wish to attend as a family group, Clients are seen together or separately for sessions of varying lengths, as agreed with the counsellor, to work through issues that are affecting their family and other relationships.

##### **Psychosexual therapy**

For individuals or couples for whom the main identified problem is a sexual one, The programme aims to help the individual or couple relearn more satisfying sexual behaviour and to develop a mutual sense of confidence and enjoyment in love-making.

##### **Family mediation**

This is for people who are separating or divorcing. They are able to talk through issues affecting their children, financial arrangements and property. The company also offers other conflict resolution services such as neighbourhood and workplace mediation.

## **Relate London North West**

### **Trustees' Report**

#### **Separated Parents Information Programmes (SPIP)**

Under contract with CAFCASS the charity delivers SPIPs which are designed to help parents learn more about the challenges of post-separation parenting, including the effects on children of ongoing conflict.

#### **Schools counselling**

The charity is contracted to provide counsellors in six schools in Barnet, Ealing, Harrow and Hillingdon (four Primary and two Secondary). Counsellors make thirty to forty minute appointments with young people experiencing a range of difficulties including bereavement and depression.

#### **Education and training services**

This offers education and training to young people and adults through workshops and training as well as peer listening and anti-bullying programmes in schools.

The charitable company acts in accordance with its business plan, which is reviewed by the

Executive committee on a regular basis.

#### **Achievements and Performance of the Charity**

A review of charitable activities and main achievements undertaken by the charity revealed the following performance highlights over the course of the year:

#### **Counselling**

- ☐ Relationship counselling was used by 2,193 people for a total of 5,988 sessions (2014: 2, 125 people for a total of 6,494 hour long sessions)
- ☐ Family counselling was provided to 283 people (2014: 246 people)
- ☐ Children and young people's counselling benefited 117 (2014: 92) young people between the ages of 11 and 18 years
- ☐ Psychosexual therapy was used by 169 (2014: 152) people
- ☐ Housing mediation was offered to 27 people (2014: 24)
- ☐ Mediation Information and Advice Meetings (MIAM) - a total of 639 (2014: 298) referrals were received

#### **Supporting Children**

- Uxbridge Child Contact Centre has enabled contact for 49 families (2014:45), including 63 children (2014: 59), where there is a non-resident parent

Separated Parents Information Programme provided places 309 (2014:210) individuals through 42 groups and 21 individual sessions (2014: 27)

## **Relate London North West**

### **Trustees' Report**

#### **Mediation**

Family mediation 555 (2014: 339) new referrals were received.

#### **Training**

Training has provided opportunities for 135 (124 in 2013/14) people , through 166 ( 208 in 2013/14) training hours to develop counselling , peer support and relationship skills including our counselling skills courses, Peer Listening, Supporting Children in Schools, Taking Charge of Your Life and Marriage Preparation.

#### **Fundraising activities**

Charges are made for the provision of counselling and psychosexual therapy services based on the clients' income and their ability to pay. Four of the local authorities provided grants, which partially assisted the charitable company to provide services to those clients who could not afford to pay either all or part of the charge.

Family mediation is funded by the Legal Services Commission in the case of clients who attract public funding and by private clients according to incomes.

The education and training department charges fees for its work.

#### **Client Contributions**

Most clients pay their contributions by credit card and a small proportion by cheque. A very small number of clients pay their contributions in cash directly to the counsellor. A receipt is issued by the counsellor and the money is deposited by the bookkeeper weekly. The counsellor gets the receipt signed by the client to verify the amount taken.

#### **Investment performance achieved against investment objectives set**

In the financial review section of this report there is a description of the investment policies and objectives established by the Trustees and the extent to which social environmental or ethical considerations are taken into account.

The investment performance achieves against the objectives set was within the projections made by the Trustees.

#### **Factors relevant to the achievement of the charity's objectives**

The charity receives grants from four Local Authorities which contribute towards the cost of providing counselling services to residents in those boroughs at below its actual cost. The provision of these subsidised services is dependent on the continuation of the existing grants.

#### **Employment of disabled persons**

The charity is an equal opportunity employer and offers employment to disabled persons on equal terms.

#### **Structure, Governance and Management**

Nature of the Governing Document and constitution of the charity

The charity is governed by its Memorandum and Articles of Association, as well as its membership agreement with the Relate federation.

The methods adopted for the recruitment and appointment of new trustees



## **Relate London North West**

### **Trustees' Report**

Some trustees are nominated by two of the Local Authorities services by the charity. Others are recommended by existing Trustees. The charity also advertises vacancies amongst its members and through local community networks.

The policies and procedures adopted for the induction and training of trustees

Trustees are given relevant literature on appointment and attend an induction meeting with the Chair and the Chief Executive (Company Secretary).

The organisational structure of the charity and how decisions are made:

The Board of Trustees meets four times each year. The Executive Committee which consists of the Chair, Vice Chair, Treasurer, Chief Executive and two employee representatives meets at least eight times a year and takes decisions on the management of the charity, reporting on to the Trustees. The Trustees make any policy decisions. The Chief Executive runs the charity on a day to day reporting to the Executive Committee and consulting with its members as necessary.

#### **Relationships between the charity and related parties, including its subsidiaries**

The charity does not enter into any transactions with related parties.

#### **The major risks to which the charity is exposed and reviews and systems to mitigate risks**

The Executive Committee has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks, as far as is practicable. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed by the Trustees to ensure that they still meet the needs of the charity.

#### **Relationships with other groups, Charities and individuals**

The charity works closely with other members of the Relate Federation and with related government agencies, charities and local community groups.

#### **Financial Review**

Policies on reserves

The unrestricted funds not committed or invested in tangible assets amounted to £211,478. (2014 – £237,388)

The Executive Committee considers that it would be able to continue the current activities of the charity in the event of a significant drop in grant funding by restricting the amount of non-chargeable or subsidised services supplied.

The designated fund arose from the accumulation of funds for the purpose of the purchase, maintenance or improvement of premises. Designated funds can be used to ring-fence sums

For specific uses in future periods.

The Executive Committee has progressively increased the proportion of unrestricted income. Most of the charity's revenue comes from users of its services. Other significant income comes from delivery services under contracts with schools and the Legal Aid Agency.

Principle funding sources and how expenditure in the year under review has supported the key objectives of the charity

## **Relate London North West**

### **Trustees' Report**

The London Boroughs of Brent, Harrow, Hillingdon and Ealing have part-funded counselling through grant aid for core services. The Legal Services Commission has part-funded the

Family Mediation Service. The vast majority of funding comes from client payments according to their ability to pay.

#### **The investment policy and objectives, including the extent (if any) to which social, environmental or ethical considerations are taken into account**

The Executive Committee has considered the most appropriate policy for investing funds and has found long-term fixed deposits best meet the charity's requirements. It considers the return on investments in the year to be satisfactory and is not aware of any unethical or environmentally irresponsible activities by the banks maintaining the charity's deposits.

#### **Availability and adequacy of assets of each of the funds**

The financial statements are set out on pages 14 to 25. They have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (effective April 2005) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the Trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities shows net outflow of resources for the year of a revenue nature of 25,912 and no realised resources of a capital nature, making a net overall reduction in resources of 25,912.

The total reserves at the yearend stand at £392,020 (2014 – £417,931).

A majority of the expenditure is spent on salaries, for practitioners (counsellors, mediators and trainers), management and administration staff.

#### **Specific changes in fixed assets**

The additions to fixed assets are computer and other office equipment costing 20,799 (2014 – £3,661).

#### **Share capital**

The company is limited by guarantee and therefore has no share capital

#### **Plans for future periods**

In future periods the charity intends to continue to provide existing service of the type mentioned above, albeit with an increasing use of new delivery methods including online and telephone. In 2014/15 it will extend its delivery of its core services into the London Boroughs of Islington and Camden, with the support of the Relate Federation.

## **Relate London North West Trustees' Report**

**The name of the Chief Executive Officer and Trustees to whom day to day management of the charity is delegated by the charity Trustees**

Hazel Hewett (until 3.11.13) and Ewan Malcolm (from 4.11.13) – Chief Executive

David Posner – Chair

J Elizabeth Yates – Vice chair (until 10.12.14) Philip Lawder – Vice Chair (since 10.12.14)

Adrian Jolliffe – Treasurer

**The members of the Board of Trustees of the Charity during the year ended 31 March 2015**

C'lr Chika Amadi

C'lr Margaret Davine

C'lr Jem Duducu

C'lr Beulah Mary East

Adrian Jolliffe

C'lr Jean Lammiman

Philip Lawder

David Posner (Chair)

Elizabeth Walker

Ben Wealthy

Bik Wong

All the directors of the company are also Trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of Trustees under the Charities Act. The directors are members of the company

## **Relate London North West Trustees' Report**

**The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-**

C'lr Chika Amadi

C'lr Margaret Davine

C'lr Jem Duducu

C'lr Beulah Mary East

Adrian Jolliffe

C'lr Jean Lammiman

Philip Lawder

David Posner (Chair)

Elizabeth Walker

Ben Wealthy

Bik Wong

### **Statement as to disclosure of information to auditors**

The Trustees, in their capacity as directors, state that so far as each of the directors at the time this report was approved are aware:-

- a) There is no relevant audit information of which the auditors are unaware, and
- b) The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

### **Bankers**

Charities Aid Foundation Bank Limited

25 Kings Hill Avenue

Kings Hill

West Malling

Kent ME19 4JQ

Bank of Scotland

33 Old Broad Street

London BX2 1LB

**Relate London North West  
Trustees' Report**

**Solicitors**

Hubbard Pegman and Whitney LLP

7 King Street Cloisters

Clifton Walk, King Street

London W6 0GY

**Investment advisors**

Investments are made under the guidance of the Trustees and the charity's bankers.

**Auditors**

Sobell Rhodes LLP

Monument House

215 Marsh Road

Pinner

HA5 5NE

Approved by the Board and signed on its behalf by:

.....

Adrian Jolliffe

Trustee

Date: 15/12/15 .....

## **Relate London North West**

### **Trustees' Responsibilities in relation to the Financial Statements**

The trustees (who are also directors of Relate London North West for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (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 charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these 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; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

## **Independent Auditors' Report to the Trustees of Relate London North West**

We have audited the financial statements of Relate London North West for the year ended 31 March 2015, set out on pages 15 to 24. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (Effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

As explained more fully in the Trustees' Responsibilities Statement set out on page 12, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Companies Act 2006 rather than the Charities Act 2011. Accordingly we have been appointed as auditors under the Companies act 2006 and report in accordance with regulations made under that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

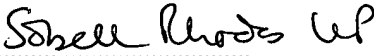
**Independent Auditors' Report to the Trustees of  
Relate London North West**

..... *continued*

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

  
.....  
Michelle Fisher (Senior Statutory Auditor)  
Sobell Rhodes LLP  
Chartered Accountants & Statutory Auditor

Date: 17/12/15 .....

Monument House  
215 Marsh Road  
Pinner  
Middx.  
HA5 5NE

Sobell Rhodes LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006



## Relate London North West

### Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2015

		Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	Note	£	£	£	£
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	69,670	-	69,670	73,693
Investment income	3	2,551	-	2,551	2,022
Incoming resources from charitable activities	4	633,662	-	633,662	619,646
Total incoming resources		<u>705,883</u>	<u>-</u>	<u>705,883</u>	<u>695,361</u>
<b>Resources expended</b>					
Costs of generating funds					
Costs of generating voluntary income	5	2,462	-	2,462	1,305
Charitable activities	5	711,117	-	711,117	608,287
Governance costs	5	18,216	-	18,216	98,813
Total resources expended		<u>731,795</u>	<u>-</u>	<u>731,795</u>	<u>708,405</u>
Net expenditure before transfers		(25,912)	-	(25,912)	(13,044)
<b>Transfers</b>					
Gross transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movements in funds		(25,912)	-	(25,912)	(13,044)
<b>Reconciliation of funds</b>					
Total funds brought forward		417,932	-	417,932	430,976
Total funds carried forward		<u>392,020</u>	<u>-</u>	<u>392,020</u>	<u>417,932</u>

The notes on pages 17 to 24 form an integral part of these financial statements.

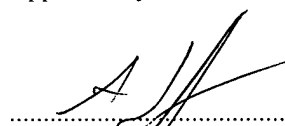
**Relate London North West (Registration number: 3141164)**

**Balance Sheet as at 31 March 2015**

		2015		2014	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		19,312		6,241
<b>Current assets</b>					
Debtors	11	40,264		30,348	
Cash at bank and in hand		<u>385,311</u>		<u>388,385</u>	
		425,575		418,733	
<b>Creditors: Amounts falling due within one year</b>	12	<u>(52,867)</u>		<u>(7,042)</u>	
<b>Net current assets</b>			<u>372,708</u>		<u>411,691</u>
<b>Net assets</b>			<u><u>392,020</u></u>		<u><u>417,932</u></u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			-		-
<b>Unrestricted funds</b>					
Unrestricted income funds			<u>392,020</u>		<u>417,932</u>
<b>Total charity funds</b>			<u><u>392,020</u></u>		<u><u>417,932</u></u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board on 15/12/15 and signed on its behalf by:



Adrian Jolliffe, Honorary Treasurer  
Trustee

The notes on pages 17 to 24 form an integral part of these financial statements.

## **Relate London North West**

### **Notes to the Financial Statements for the Year Ended 31 March 2015**

#### **1 Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in note 16.

##### **Incoming resources**

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

##### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

##### **Support costs**

**Notes to the Financial Statements for the Year Ended 31 March 2015**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Individual fixed assets costing £250 or more are initially recorded at cost.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings	25% straight line basis
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The charity operates a defined contribution pension scheme with Pension Trust for 1 employee who was employed under TUPE scheme that offered a pension. This employee has left during the year. The company's staging date for auto enrolment is 01.05.2015. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
<b>Donations and legacies</b>				
Appeals and donations	879	-	879	574
<b>Grants</b>				
Local Government grants	57,991	-	57,991	55,881
Grants - other agencies	10,800	-	10,800	17,238
	<u>68,791</u>	<u>-</u>	<u>68,791</u>	<u>73,119</u>
	<u>69,670</u>	<u>-</u>	<u>69,670</u>	<u>73,693</u>

# **Relate London North West**

## **Notes to the Financial Statements for the Year Ended 31 March 2015**

..... continued

### **3 Investment income**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Interest on cash deposits	2,551	-	2,551	2,022

### **4 Incoming resources from charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
<b>Charitable activity</b>				
Gift Aid tax reclaimed	3,870	-	3,870	2,748
Primary purpose trading	629,792	-	629,792	616,898
	<u>633,662</u>	<u>-</u>	<u>633,662</u>	<u>619,646</u>

### **5 Total resources expended**

	Donations and legacies £	Charitable activity £	Governance £	Total £
<b>Support costs</b>				
Employment costs	2,462	576,587	10,455	589,504
Establishment costs	-	73,311	1,547	74,858
Repairs and maintenance	-	5,440	-	5,440
Office expenses	-	16,355	-	16,355
Printing, posting and stationery	-	13,630	-	13,630
Subscriptions and donations	-	232	-	232
Sundry and other costs	-	3,195	-	3,195
Cleaning	-	4,395	-	4,395
Advertising and promotion	-	1,342	-	1,342
Auditors' remuneration	-	-	6,214	6,214
Legal and professional costs	-	7,371	-	7,371
Bank charges	-	1,531	-	1,531
Depreciation of tangible fixed assets	-	7,728	-	7,728
	<u>2,462</u>	<u>711,117</u>	<u>18,216</u>	<u>731,795</u>

**Relate London North West**  
**Notes to the Financial Statements for the Year Ended 31 March 2015**

..... *continued*

**6 Trustees' remuneration and expenses**

No trustees received any remuneration during the year.

**7 Net expenditure**

Net expenditure is stated after charging:

	£	2015	£	£	2014	£
Auditors' remuneration - audit services			6,214			5,784
Depreciation of tangible fixed assets			<u>7,728</u>			<u>8,960</u>

## Relate London North West

### Notes to the Financial Statements for the Year Ended 31 March 2015

..... continued

#### 8 Employees' remuneration

The average number of persons employed by the charity (including trustees) during the year, analysed by category, was as follows:

	2015 No.	2014 No.
Charitable activities	11	11
Support	10	10
	<u>21</u>	<u>21</u>

The aggregate payroll costs of these persons were as follows:

	2015 £	2014 £
Wages and salaries	533,172	510,866
Social security	32,872	28,425
Other pension costs	2,462	8,266
	<u>568,506</u>	<u>547,557</u>

No trustees are employed. A total of 53 people are employed by Relate North West London, of which 22 are support staff and 31 are practitioners directly engaged in charitable activities. the numbers shown above represents full time equivalent positions.

#### *Senior employees*

During the year, defined contribution pension contributions on behalf of these staff amounted to £2,462 (2014 - £8,267).

#### 9 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

**Relate London North West**  
**Notes to the Financial Statements for the Year Ended 31 March 2015**

..... continued

**10 Tangible fixed assets**

	<b>Fixtures, fittings and equipment £</b>
<b>Cost</b>	
As at 1 April 2014	87,321
Additions	20,799
As at 31 March 2015	<u>108,120</u>
<b>Depreciation</b>	
As at 1 April 2014	81,080
Charge for the year	7,728
As at 31 March 2015	<u>88,808</u>
<b>Net book value</b>	
As at 31 March 2015	<u>19,312</u>
As at 31 March 2014	<u>6,241</u>

**11 Debtors**

	<b>2015 £</b>	<b>2014 £</b>
Trade debtors	26,851	27,584
Other debtors	3,879	2,764
Prepayments and accrued income	9,534	-
	<u>40,264</u>	<u>30,348</u>

**12 Creditors: Amounts falling due within one year**

	<b>2015 £</b>	<b>2014 £</b>
Trade creditors	64	65
Taxation and social security	3,221	1,977
Other creditors	13,490	-
Accruals and deferred income	36,092	5,000
	<u>52,867</u>	<u>7,042</u>



**Relate London North West**  
**Notes to the Financial Statements for the Year Ended 31 March 2015**

..... *continued*

**13 Members' liability**

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

**14 Pension scheme**

**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £2,462 (2014 - £8,266).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

**Relate London North West**  
**Notes to the Financial Statements for the Year Ended 31 March 2015**

..... continued

**15 Related parties**

**Controlling entity**

The charity is controlled by the trustees who are all directors of the company.

**16 Analysis of funds**

	At 1 April 2014	Incoming resources	Resources expended	At 31 March 2015
	£	£	£	£
<b>Designated Funds</b>				
Designated Fund	180,544	-	-	180,544
<b>General Funds</b>				
Unrestricted income fund	237,388	705,883	(731,795)	211,476
<b>Restricted Funds</b>				
All lottery fund	-	-	-	-
Big lottery supporting change	-	-	-	-
Big lottery fund	-	-	-	-
BBC children in need	-	-	-	-
	417,932	705,883	(731,795)	392,020

**17 Net assets by fund**

	Unrestricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£
Tangible assets	19,312	19,312	6,241
Current assets	425,575	425,575	418,733
Creditors: Amounts falling due within one year	(52,867)	(52,867)	(7,042)
Net assets	392,020	392,020	417,932

**Relate London North West**  
**Statement of financial activities by fund Year Ended 31 March 2015**

	Designated Fund 2015	Designated Fund 2014
	£	£
<b>Incoming resources</b>		
Incoming resources from generated funds		
Investment income	-	843
Total incoming resources	-	843
<b>Resources expended</b>		
Charitable activities	(10,455)	-
Governance costs	10,455	-
Total resources expended	-	-
Net movements in funds	-	843
<b>Reconciliation of funds</b>		
Total funds brought forward	180,544	179,701
Total funds carried forward	180,544	180,544

This page does not form part of the statutory financial statements.

**Relate London North West**  
**Statement of financial activities by fund Year Ended 31 March 2015**

..... continued

	Unrestricted income fund 2015	Unrestricted income fund 2014
	£	£
<b>Incoming resources</b>		
Incoming resources from generated funds		
Voluntary income	69,670	71,795
Investment income	2,551	1,179
Incoming resources from charitable activities	633,662	619,646
Total incoming resources	<u>705,883</u>	<u>692,620</u>
<b>Resources expended</b>		
Costs of generating funds		
Costs of generating voluntary income	2,462	1,305
Charitable activities	721,572	594,659
Governance costs	7,761	98,813
Total resources expended	<u>731,795</u>	<u>694,777</u>
Net expenditure before transfers	(25,912)	(2,157)
<b>Transfers</b>		
Gross transfers between funds	<u>-</u>	<u>(9)</u>
Net movements in funds	(25,912)	(2,166)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>237,388</u>	<u>239,554</u>
Total funds carried forward	<u>211,476</u>	<u>237,388</u>

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**Relate London North West**  
**Statement of financial activities by fund Year Ended 31 March 2015**

..... *continued*

	All lottery fund 2015	All lottery fund 2014
	£	£
<b>Resources expended</b>		
Charitable activities	-	1,250
Total resources expended	-	1,250
Net movements in funds	-	(1,250)
<b>Reconciliation of funds</b>		
Total funds brought forward	-	1,250
Total funds carried forward	-	-

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**Relate London North West**  
**Statement of financial activities by fund Year Ended 31 March 2015**

..... *continued*

	Big lottery supporting change 2015	Big lottery supporting change 2014
	£	£
<b>Resources expended</b>		
Charitable activities	-	7,538
Total resources expended	-	7,538
Net movements in funds	-	(7,538)
<b>Reconciliation of funds</b>		
Total funds brought forward	-	7,538
Total funds carried forward	-	-

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**Relate London North West**  
**Statement of financial activities by fund Year Ended 31 March 2015**

..... *continued*

	Big lottery fund 2015  £	Big lottery fund 2014  £
<b>Resources expended</b>		
Charitable activities	-	2,040
Total resources expended	<u>-</u>	<u>2,040</u>
 Net expenditure before transfers	 -	 (2,040)
<b>Transfers</b>		
Gross transfers between funds	<u>-</u>	<u>9</u>
 Net movements in funds	 -	 (2,031)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>-</u>	<u>2,031</u>
Total funds carried forward	<u><u>-</u></u>	<u><u>-</u></u>

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**Relate London North West**  
**Statement of financial activities by fund Year Ended 31 March 2015**

..... *continued*

	BBC children in need 2015  £	BBC children in need 2014  £
<b>Incoming resources</b>		
Incoming resources from generated funds		
Voluntary income	-	1,898
Total incoming resources	-	1,898
<b>Resources expended</b>		
Charitable activities	-	2,800
Total resources expended	-	2,800
Net movements in funds	-	(902)
<b>Reconciliation of funds</b>		
Total funds brought forward	-	902
Total funds carried forward	-	-

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