

Charity registration number 1106460

Company registration number 05191052 (England and Wales)

THE RELATIONSHIPS FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

THE RELATIONSHIPS FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Jeremy Lefroy Sarah Dingley Eleanor McCrone Philippa Taylor
Charity number	1106460
Company number	05191052
Principal address	Future Business Centre The Hive Kings Hedges Road Cambridge CB4 2HY
Registered office	Future Business Centre The Hive Kings Hedges Road Cambridge CB4 2HY
Independent examiner	Richard F Hopper 4 Rhodfa Clawdd Offa Denbigh Denbighshire LL16 4RJ
Bankers	National Westminster Bank plc 56 St Andrews Street Cambridge CB2 3DA

THE RELATIONSHIPS FOUNDATION

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THE RELATIONSHIPS FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Companies Act 2006 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 January 2019).

Objectives and activities

The objectives of The Relationships Foundation are:

1. To carry out research into theological and ethical principles and economic and social issues concerning the organisation and conduct of human relationships in personal and public life by:
 - (a) carrying out and/or commissioning research projects, and
 - (b) evaluating the results of research projects and applying the same for the public benefit, in particular, but not exclusively, by sponsoring public initiatives.
2. To provide education and training to the general public in the promotion and encouragement of improved organisational and personal relationships.

In order to further these two objectives we work with political and civic leaders, private and public sector organisations, voluntary bodies and the general public.

A concern for relationships lies at the heart of the Foundation's work. Based on existing research the Foundation believes that good relationships are essential to individual and collective wellbeing, and therefore that a central goal of public policy should be to create an environment conducive to the formation and development of good relationships at all levels of society. Consequently it works to see the importance of relationships recognised and acted upon in public and private life through a combination of research programmes, practical initiatives and strategic partnerships which help to shape public policy, encourage best practice and equip people to think and act more relationally.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During the course of the year our activities have primarily been in the education sector and around the development of dashboards and automated reporting in the measurement of relationships.

Technology and relationships in schools

Our biggest project during the year was on how the use of technology by schools is shaping relationships. We surveyed 160 classes in six countries, with over 1,800 relationships between teachers and pupils and over 40,000 pupil-to-pupil relationships. We found that the social and relational experience in school was highly valued by both pupils and staff, and that there is some tension between technology-driven personalisation and the relational experience of learning together. We identified ways in which the use of technology could better support relationships and how schools might support pupils and staff in this. We also started to explore with schools the potential impact of AI.

Student retention and pastoral care in universities

We completed a pilot project with the University of Gloucestershire looking at the relationships among students on one of their courses to explore how this might support student retention and pastoral care. As universities emerge from the challenges of Covid and the pressures this has placed on their students, understanding the relational dynamics of successful courses (that enable the most positive student experience) will be important in helping universities adjust for the future.

THE RELATIONSHIPS FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Relational evaluation of an alternative curriculum

A school was piloting a new curriculum for 20 pupils and wanted to track the development of relationships between pupils and with their teachers over the course of the academic year. This project demonstrated the value of our new dashboards in enabling better visualisation of the relationships and quicker feedback. Issues could then be identified and addressed including ways of supporting better integration of those pupils who were more relationally isolated

Flexi-schooling children with special educational needs and disabilities (SEND)

In collaboration with Bishop Grosseteste University we commenced a small project to seek better understanding of the reasons why parents of children with SEND/ASN seek flexi-schooling arrangements and their experience of those arrangements. We will be surveying parents who have requested flexi-schooling arrangements. Better understanding of parents' perceptions of their children's needs and experience of schooling will enable schools to provide better support.

Relational factors in early career teacher retention

Our resources to support early career and trainee teachers with Open University are now available. Follow-up interviews with trainees had found that early career teachers experienced moments of crisis. Understanding what relational support they could draw on helped guide career and life choices, such as type of school, role or even where to live. This knowledge also helped them identify which key relationships within their school and social networks could be nurtured to ensure support is there when they need it.

Alternative provision for excluded pupils

We continued to explore and promote some of the key lessons from our research in this area including the importance of reflective practice in supporting staff to build and maintain relationships with pupils and their families where these have previously been strained and the role of school leaders in building this relational culture as well as in creating the local system relationships with other schools, local authorities and health services work so that pupils are supported.

Developing relational policy and practice

We continued to conduct a wide range of collaborative discussions with other organisations around ways of measuring relationships and how this can support better outcomes.

Financial review

The attached accounts show that the Foundation incurred a deficit of £104,822 for the year. Free reserves at the end of the year were £-8,876.

The Foundation continues actively to look for opportunities to work with organisations which wish to measure and improve the quality of relationships which exist both within and outside the organisation. Income from such work has been lower this year which has resulted in a deficit. As a result the Foundation has taken steps to adjust its costs to match future expected income. The Foundation has sought and received additional donations after the end of the financial year which have ensured its ability to continue to operate as a going concern.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 3 and 6 months' salary costs. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. During the year the Executive Director resigned with existing staff taking on the role of co-directors to maximise the use of project funding. A lower cost base and more focused project portfolio enables us to adhere to the reserves policy. The trustees will continue to review the finances on a monthly basis.

THE RELATIONSHIPS FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Major risks

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. The systems of internal control are designed to provide reasonable, but not absolute, assurance against misstatement and loss. They include:

- an annual budget approved by the trustees
- regular written reports submitted by the CEO
- regular consideration of the finances by the trustees
- identification and management of risks.

Every year the trustees undertake a detailed analysis of the risks facing the Foundation and receive a report at a subsequent trustees' meeting. They agree the strategic risks facing the organisation and measures to be adopted to mitigate those risks.

Structure, governance and management

The charity is a company limited by guarantee under the Companies Act 2006, formed and regulated by its Memorandum and Articles of Association on 28 July 2004 as amended by special resolution on 7 October 2004. The company was registered by The Charity Commission as a charity on 27 October 2004. Prior to incorporation as a company the charity was governed by a Deed of Trust.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Jeremy Lefroy

Sarah Dingley

Eleanor McCrone

Philip Powell

(Resigned 9 February 2023)

Philippa Taylor

Recruitment and appointment of trustees

Invitations are extended from time to time by the existing trustees (who are also the members of the company) to suitably qualified men and women to become trustees. A matrix of trustees' interests and skills is reviewed every three years.

Newly appointed trustees are provided with a comprehensive pack of induction materials, including a copy of the Memorandum and Articles of Association of the company and of the Trust Deed. They have an induction with fellow trustees and the Director and are expected to spend time with other staff members, familiarising themselves with the workings of the charity. All trustees act as directors for any associated bodies that The Relationships Foundation maintains.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Associated Bodies

The Relationships Foundation owns 100% of the shares and maintains the secretariat for Jubilee House Ltd which receives donations for the Keep Sunday Special project, which are then used to fund and promote research and campaigns. Jubilee House Ltd also developed copyright dashboards and assigned them to The Relationships Foundation in the previous financial year. The Relationships Foundation also owns 100% of the shares of Relational Analytics Ltd which is dormant.

THE RELATIONSHIPS FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Organisational structure

Organisational structure

The charity is run on a day-to-day basis by the Director. Any decisions which would affect key aspects of the charity's policy or governance are referred to the trustees for discussion at their meetings, which are held at least four times a year and usually more often. In establishing governance policies and procedures the trustees have been guided by the Charity Commission's published advice and guidance.

Following his move to Australia Robert Loe continued as Chief Executive Officer until 30 April 2021 with oversight of The Relationships Foundation, Relational Schools, Keep Sunday Special and Jubilee House Ltd. Neil Prem was Chief Operating Officer and took over as Executive Director on 1 June 2020 in order to help manage a transition. Julia Manning was Chief Executive Officer from 1 June 2021 to 28 February 2022. Since 1 March 2022 John Ashcroft, who has been with the Foundation since its launch, has served as Director, forming an executive team with James Griffin. Jeremy Lefroy as Chair has taken some executive responsibilities.

The trustees' report was approved by the Board of Trustees.

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Jeremy Lefroy

Trustee

Date:

THE RELATIONSHIPS FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees, who are also the directors of The Relationships Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE RELATIONSHIPS FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE RELATIONSHIPS FOUNDATION

I report to the trustees on my examination of the financial statements of The Relationships Foundation (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Richard F Hopper

4 Rhodfa Clawdd Offa
Denbigh
Denbighshire
LL16 4RJ

Dated:

THE RELATIONSHIPS FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	59,256	83,834
Charitable activities	4	29,050	51,191
Investments	5	8	8
Total income		<u>88,314</u>	<u>135,033</u>
Charitable activities	6	<u>193,136</u>	<u>203,828</u>
Net expenditure and movement in funds		(104,822)	(68,795)
Reconciliation of funds:			
Fund balances at 1 September 2022		<u>96,036</u>	<u>164,831</u>
Fund balances at 31 August 2023		<u><u>(8,786)</u></u>	<u><u>96,036</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE RELATIONSHIPS FOUNDATION

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Intangible assets	11		-		67,700
Tangible assets	12		587		880
			<u>587</u>		<u>68,580</u>
Current assets					
Debtors	13	1,099		7,969	
Cash at bank and in hand		3,292		35,454	
		<u>4,391</u>		<u>43,423</u>	
Creditors: amounts falling due within one year	14	13,764		15,967	
		<u>13,764</u>		<u>15,967</u>	
Net current (liabilities)/assets			(9,373)		27,456
Total assets less current liabilities			<u>(8,786)</u>		<u>96,036</u>
The funds of the charity					
Unrestricted funds			(8,786)		96,036
			<u>(8,786)</u>		<u>96,036</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on

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Jeremy Lefroy

Trustee

Company registration number 05191052 (England and Wales)

THE RELATIONSHIPS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

The Relationships Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is Future Business Centre, The Hive, Kings Hedges Road, Cambridge, CB4 2HY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE RELATIONSHIPS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Research and development expenditure

Significant development expenditure which is expected have use over a number of years is capitalised in the Balance Sheet and amortised over its expected useful life. Other research expenditure is written off against profits in the year in which it is incurred.

1.7 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Development costs	in equal instalments over five years
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1.8 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33.33% p.a. on net value
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE RELATIONSHIPS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE RELATIONSHIPS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	49,456	35,634
Grant income	9,800	48,200
	<u>59,256</u>	<u>83,834</u>

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Main charitable activities		
Sale of goods	-	-
Sales of publications	107	299
Project income	28,943	49,595
Other income	-	1,297
	<u>29,050</u>	<u>51,191</u>

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	8	8
	<u>8</u>	<u>8</u>

THE RELATIONSHIPS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

6 Expenditure on charitable activities

	Main charitable activities 2023 £	Main charitable activities 2022 £
Direct costs		
Staff costs	95,796	131,608
Depreciation and impairment	67,993	34,288
Other direct project expenses	9,932	19,150
	<u>173,721</u>	<u>185,046</u>
Share of support and governance costs (see note 7)		
Support	18,188	17,433
Governance	1,227	1,349
	<u>193,136</u>	<u>203,828</u>
Analysis by fund		
Unrestricted funds	<u>193,136</u>	<u>203,828</u>

7 Support costs allocated to activities

	2023 £	2022 £
Premises expenses	9,047	7,857
Administrative expenses	9,141	9,576
Governance costs	1,227	1,349
	<u>19,415</u>	<u>18,782</u>
Analysed between:		
Main charitable activities	<u>19,415</u>	<u>18,782</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Research, management and support	<u>2</u>	<u>4</u>

THE RELATIONSHIPS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

9 Employees	(Continued)	
Employment costs	2023	2022
	£	£
Wages and salaries	86,480	116,560
Social security costs	4,032	8,104
Other pension costs	5,284	6,944
	<u>95,796</u>	<u>131,608</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Intangible fixed assets

	Development costs
	£
Cost	
At 1 September 2022 and 31 August 2023	169,248
Amortisation and impairment	
At 1 September 2022	101,548
Amortisation charged for the year	67,700
At 31 August 2023	169,248
Carrying amount	
At 31 August 2023	-
At 31 August 2022	<u>67,700</u>

THE RELATIONSHIPS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

12 Tangible fixed assets

	Computers £
Cost	
At 1 September 2022	1,978
At 31 August 2023	1,978
Depreciation and impairment	
At 1 September 2022	1,098
Depreciation charged in the year	293
At 31 August 2023	1,391
Carrying amount	
At 31 August 2023	587
At 31 August 2022	880

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	591	384
Other debtors	368	6,260
Prepayments and accrued income	140	1,325
	1,099	7,969

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		1,660	1,785
Deferred income	15	-	9,800
Trade creditors		223	2,838
Other creditors		10,681	344
Accruals and deferred income		1,200	1,200
		13,764	15,967

15 Deferred income

	2023 £	2022 £
Other deferred income	-	9,800

Deferred income is included in the financial statements as follows:

THE RELATIONSHIPS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

15 Deferred income	(Continued)	
	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	-	9,800
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 September 2022	9,800	58,000
Released from previous periods	(9,800)	(48,200)
	<u> </u>	<u> </u>
Deferred income at 31 August 2023	-	9,800
	<u> </u>	<u> </u>

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	96,036	88,314	(193,136)	(8,786)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:				
	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
General funds	164,831	135,033	(203,828)	96,036
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

17 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The charity owns 100% of Jubilee House Limited (Co No 8242636) which was dormant throughout the year apart from receiving £2,367 donations for the benefit of the Foundation and which it passed on to the charity after deduction of related bank charges.