

RELATE NORTHERN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	434,578	179,321	613,899	571,558	275,997	847,555
Charitable activities	5	228,350	-	228,350	210,586	-	210,586
Other trading activities	4	74,031	-	74,031	85,510	-	85,510
Investments	6	249	-	249	53	-	53
Total income		737,208	179,321	916,529	867,707	275,997	1,143,704
Expenditure on:							
Charitable activities	7	857,275	202,131	1,059,406	812,737	276,632	1,089,369
Total expenditure		857,275	202,131	1,059,406	812,737	276,632	1,089,369
Net income/(expenditure) and movement in funds		(120,067)	(22,810)	(142,877)	54,970	(635)	54,335
Reconciliation of funds:							
Fund balances at 1 April 2023		966,345	22,810	989,155	911,375	23,445	934,820
Fund balances at 31 March 2024		846,278	-	846,278	966,345	22,810	989,155

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

RELATE NORTHERN IRELAND

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		653,585		664,190
Current assets					
Debtors	13	139,828		154,278	
Cash at bank and in hand		127,384		263,667	
		<u>267,212</u>		<u>417,945</u>	
Creditors: amounts falling due within one year	15	<u>(60,887)</u>		<u>(69,348)</u>	
Net current assets			206,325		348,597
Total assets less current liabilities			<u>859,910</u>		<u>1,012,787</u>
Creditors: amounts falling due after more than one year	16		(13,632)		(23,632)
Net assets			<u>846,278</u>		<u>989,155</u>
Income funds					
Restricted funds	17		-		22,810
<u>Unrestricted funds</u>					
Designated funds	18	653,585		716,854	
General unrestricted funds		183,220		240,017	
Revaluation reserve		9,474		9,474	
		<u>846,278</u>		<u>966,345</u>	
			<u>846,278</u>		<u>989,155</u>

RELATE NORTHERN IRELAND

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

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 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011. The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, 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 23 December 2024

Ms N Dowey

Trustee

Company registration number NI032111

RELATE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Relate Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Glengall Exchange, 3 Glengall Street, Belfast, Co. Antrim, BT12 5AB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

RELATE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.5 Expenditure

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.

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.

1.6 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:

Freehold land and buildings	2% straight line
Office equipment	20% straight line
Fixtures and fittings	10% straight line
Computers	25% reducing balance

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.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible 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).

1.8 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.

1.9 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.

RELATE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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.

1.10 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.

1.11 Retirement benefits

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

RELATE NORTHERN IRELAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	22		(109,489)		(10,354)
Investing activities					
Purchase of tangible fixed assets		(17,043)		(9,650)	
Investment income received		249		53	
Net cash used in investing activities			(16,794)		(9,597)
Financing activities					
Repayment of bank loans		(10,000)		(10,000)	
Net cash used in financing activities			(10,000)		(10,000)
Net decrease in cash and cash equivalents			(136,283)		(29,951)
Cash and cash equivalents at beginning of year			263,667		293,618
Cash and cash equivalents at end of year			<u>127,384</u>		<u>263,667</u>

RELATE NORTHERN IRELAND

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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.

Key sources of estimation uncertainty

Tangible fixed assets

Tangible assets are depreciated over their useful lives taking into account residual values where appropriate. The actual lives of the assets are assessed annually and may vary depending on a number of factors. In reassessing asset lives factors such as maintenance programmes are taken into account. Residual value assessments consider issued such as the remaining life of the asset and the estimated value in use.

Debtors

The charity uses estimates based on historical experience and current information in determining the level of debts for which an impairment charge is required. The level of impairment required is reviewed on an ongoing basis. The total amount of other debtors is £139,050 (2022: £145,064).

RELATE NORTHERN IRELAND

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants	434,578	179,321	613,899	571,558	275,997	847,555
Grants						
Department of Health, Social Services & Public Safety	-	81,983	81,983	-	163,966	163,966
Health and Social Care Board	359,496	-	359,496	359,496	-	359,496
Emotional Health & Wellbeing	33,348	-	33,348	54,680	-	54,680
NIPS	9,420	-	9,420	7,350	-	7,350
MUMO Project	11,700	-	11,700	12,150	-	12,150
Positive Life	737	-	737	2,979	-	2,979
Community Foundation - Golden Threads	-	75,504	75,504	-	62,107	62,107
PHA - Relationship and sexuality education	-	-	-	88,085	-	88,085
PST	11,309	-	11,309	17,497	-	17,497
Other	8,568	21,834	30,402	29,321	49,924	79,245
	434,578	179,321	613,899	571,558	275,997	847,555

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
External training courses	3,674	11,299
Other income	46,383	56,200
Rental income	13,910	18,011
Business development	10,064	-
Other trading activities	74,031	85,510

RELATE NORTHERN IRELAND

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Counselling income	228,350	210,586

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	249	53

7 Charitable activities

	Activities Undertaken Directly 2024 £	Governance Costs 2024 £	Total 2024 £	Activities Undertaken Directly 2023 £	Governance Costs 2023 £	Total 2023 £
Relationship counselling direct expenditure	674,851	-	674,851	740,313	-	740,313
Share of support costs (see note 9)	379,755	-	379,755	344,256	-	344,256
Share of governance costs (see note 9)	-	4,800	4,800	-	4,800	4,800
	<u>1,054,606</u>	<u>4,800</u>	<u>1,059,406</u>	<u>1,084,569</u>	<u>4,800</u>	<u>1,089,369</u>
Analysis by fund						
Unrestricted funds	852,475	4,800	857,275	807,937	4,800	812,737
Restricted funds	202,131	-	202,131	276,632	-	276,632
	<u>1,054,606</u>	<u>4,800</u>	<u>1,059,406</u>	<u>1,084,569</u>	<u>4,800</u>	<u>1,089,369</u>

RELATE NORTHERN IRELAND

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8	Net movement in funds	2024	2023
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	4,800	4,800
Depreciation of owned tangible fixed assets	27,648	25,743
	<u>27,648</u>	<u>25,743</u>

9	Support costs		2024 Support costs		2023	
	Support costs	Governance costs	Support costs	Governance costs	Support costs	Governance costs
	£	£	£	£	£	£
Staff costs	179,855	-	179,855	168,487	-	168,487
Depreciation	27,649	-	27,649	25,743	-	25,743
Repairs and maintenance	95	-	95	479	-	479
Office expenses and service charge	29,257	-	29,257	40,650	-	40,650
Printing and computer costs	41,555	-	41,555	38,234	-	38,234
Sundry expenses	26,204	-	26,204	16,759	-	16,759
Accountancy	36,090	-	36,090	30,569	-	30,569
Legal and professional	35,094	-	35,094	19,958	-	19,958
Bank charges and interest payable	3,956	-	3,956	3,378	-	3,378
Audit fees	-	4,800	4,800	-	4,800	4,800
	<u>379,755</u>	<u>4,800</u>	<u>384,555</u>	<u>344,257</u>	<u>4,800</u>	<u>349,057</u>
Analysed between Charitable activities	<u>379,755</u>	<u>4,800</u>	<u>384,555</u>	<u>344,256</u>	<u>4,800</u>	<u>349,056</u>

10 Trustees

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

RELATE NORTHERN IRELAND

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charitable activities	21	27
Administration	18	16
	39	43
	39	43

Employment costs

	2024 £	2023 £
Wages and salaries	646,471	718,559
Social security costs	46,727	48,319
Other pension costs	16,787	17,660
	709,985	784,538
	709,985	784,538

The total amount of employee benefits received by key management personnel was £147,972 (2023: £188,917). The charity considers its key management personnel comprise of the Chief Executive Officer, Business Services and Performance Manager and Professional Services Manager.

There was one employee whose annual remuneration was £60,000 or more.

12 Tangible fixed assets

	Freehold land and buildings £	Office equipment £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 April 2023	819,161	5,768	95,071	141,638	1,061,638
Additions	-	-	-	17,043	17,043
	819,160	5,768	95,073	158,679	1,078,680
Depreciation and impairment					
At 1 April 2023	193,310	5,768	86,868	111,502	397,448
Depreciation charged in the year	16,383	-	821	10,444	27,648
	209,693	5,768	87,688	121,946	425,095
Carrying amount					
At 31 March 2024	609,467	-	7,385	36,733	653,585
	609,467	-	7,385	36,733	653,585
At 31 March 2023	625,851	-	8,203	30,136	664,190
	625,851	-	8,203	30,136	664,190

RELATE NORTHERN IRELAND

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Debtors		2024	2023
Amounts falling due within one year:		£	£
Other debtors		131,920	139,050
Prepayments and accrued income		7,908	15,228
		<u>139,828</u>	<u>154,278</u>
		<u><u>139,828</u></u>	<u><u>154,278</u></u>
14 Loans and overdrafts		2024	2023
Bank loans		£	£
Bank loans		23,632	33,632
		<u>23,632</u>	<u>33,632</u>
		<u><u>23,632</u></u>	<u><u>33,632</u></u>
Payable within one year		10,000	10,000
Payable after one year		13,632	23,632
		<u>13,632</u>	<u>23,632</u>
		<u><u>13,632</u></u>	<u><u>23,632</u></u>
The long-term loan is secured by fixed charges over the assets of the charity.			
15 Creditors: amounts falling due within one year		2024	2023
Bank loans	Notes	£	£
Bank loans	14	10,000	10,000
Other taxation and social security		3,220	14,991
Other creditors		14,725	19,925
Accruals and deferred income		32,942	24,432
		<u>60,887</u>	<u>69,348</u>
		<u><u>60,887</u></u>	<u><u>69,348</u></u>
16 Creditors: amounts falling due after more than one year		2024	2023
Bank loans	Notes	£	£
Bank loans	14	13,632	23,632
		<u>13,632</u>	<u>23,632</u>
		<u><u>13,632</u></u>	<u><u>23,632</u></u>

RELATE NORTHERN IRELAND

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	
Department of Health, Social Services and Public Safety	-	81,983	(81,983)	-
National Lottery	20,632	21,834	(42,466)	-
Community Foundation - Golden Threads	2,178	75,504	(77,682)	-
	<u>22,810</u>	<u>179,321</u>	<u>(202,131)</u>	<u>-</u>

Restricted funds are funds received for specified purposes within the overall aims of the charity

18 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 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Fixed asset fund	664,190	-	-	(10,605)	653,585
RSE	52,664	-	(52,664)	-	-
General funds	249,491	737,208	(804,611)	10,605	192,693
	<u>966,345</u>	<u>737,208</u>	<u>(857,275)</u>	<u>-</u>	<u>846,278</u>
Previous year:	At 1 April 2022	Incoming	Resources	Transfers	At 31 March
	£	£	£	£	2023 £
Fixed asset fund	680,284	-	-	(16,094)	664,190
RSE	-	88,085	(35,421)	-	52,664
General funds	231,091	779,622	(777,316)	16,094	249,491
	<u>911,375</u>	<u>867,707</u>	<u>812,737</u>	<u>-</u>	<u>966,345</u>

The fixed asset fund has been set up to assist in identifying thus funds that are not free funds and it represents the net book value of tangible fixed assets which have been funded by unrestricted income.

RELATE NORTHERN IRELAND

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	653,585	-	653,585
Current assets/(liabilities)	206,325	-	206,325
Long term liabilities	(13,632)	-	(13,632)
	<u>846,278</u>	<u>-</u>	<u>846,278</u>
	<u><u>846,278</u></u>	<u><u>-</u></u>	<u><u>846,278</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	664,190	-	664,190
Current assets/(liabilities)	325,787	22,810	348,597
Long term liabilities	(23,632)	-	(23,632)
	<u>966,345</u>	<u>22,810</u>	<u>989,155</u>
	<u><u>966,345</u></u>	<u><u>22,810</u></u>	<u><u>989,155</u></u>

20 Events after the reporting date

Relate NI and Family Mediation NI have merged following the period ended 31 March 2024. This merger will provide a seamless service between counselling, therapy and family mediation, ensuring the right relationship support service is available to people at the right time. As demand for services continues to grow and needs become more diverse, the consolidation will also ensure that people across the region can exercise choice and independence when accessing support.

The merger has not impacted service users or staff. Both charities will continue to offer services separately for the coming months. Relate NI's centres throughout Northern Ireland will continue to operate as normal whilst Family Mediation NI services can also be accessed as normal at its existing locations and online.

A rebrand to introduce a new, merged entity is expected in 2025.

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

RELATE NORTHERN IRELAND

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

22	Cash generated from operations	2024 £	2023 £
	(Deficit)/surplus for the year	(142,877)	54,335
	Adjustments for:		
	Investment income recognised in statement of financial activities	(249)	(53)
	Depreciation and impairment of tangible fixed assets	27,648	25,743
	Movements in working capital:		
	(Increase)/decrease in stocks	-	2,143
	Decrease in debtors	14,450	8,929
	(Decrease) in creditors	(8,461)	(101,451)
	Cash absorbed by operations	<u>(109,489)</u>	<u>(10,354)</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.