

Charity registration number NIC102102 (Northern Ireland)

Company registration number NI032111

**RELATE NORTHERN IRELAND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

RELATE NORTHERN IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Bennett Dr F Lamrock Ms B Kelly Ms S Fletcher Ms E Gordon Ms F Magee	(Appointed 10 July 2025) (Appointed 10 July 2025)
Secretary	Ms J Davis	
Chief Executive Officer	Ms Joan Davis	
Charity number	NIC102102	
Company number	NI032111	
Registered office	Glengall Exchange 3 Glengall Street Belfast Co. Antrim BT12 5AB	
Auditor	HM Chartered Accountants 6th Floor East Tower Lanyon Plaza 8 Lanyon Place Belfast County Antrim BT1 3LP	
Bankers	First Trust Bank 11-15 Donegall Sq North Belfast BT1 5GB	
Solicitors	Hewitt & Gilpin 14-16 James Street South Belfast BT2 7GA	

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RELATE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees have pleasure in submitting their annual report together with the audited financial statements of the organisation for the year from 01 April 2025 to 31 March 2025.

Relate NI is a registered charity (No. NIC102102) and a company limited by guarantee (No. NI 032111). The company is registered at 3 Glengall Street, Belfast, BT12 5AB. The organisation is governed by a Memorandum and Articles of Association. The Trustees of the company consider the result and current financial position to be satisfactory.

The Board of Relate NI

On the date of approval of this report, trustees were:

- Aidan Bennett (Interim Chair Feb - Sept 2025)
- Bernie Kelly (Vice-chair)
- Evelyn P Gordon (Chair Sep 25)
- Dr Felicity Lamrock
- Fiona Magee
- Sarah Fletcher

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 governing document, 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).

Vision, Mission and Values of Relate NI

Vision Statement

Relate NI's vision is

"A future in which healthy relationships form the heart of a thriving society"

Mission Statement

Relate NI's mission is

"To make expert information and support for healthy relationships available for everyone"

Purpose and Activities of the Charity

The purposes of the charity are:

- a) to educate the public and individuals concerning the institution of marriage, civil partnerships and secure couple relationships with particular reference to emotional, physical and sexual relationships and with a view to developing personal responsibilities and enriching family life.
- b) to promote research into all aspects of marriage, civil partnerships and secure couple relationships and to publish the results of all such research.
- c) to safeguard, seek to enhance and protect the good health both mental and physical of adults and children
- d) to encourage conflict resolution and reconciliation and to prevent poverty, hardship and distress caused by the break-up of marriage, civil partnership or other relationship.
- e) to offer assistance and support to victims of domestic abuse.
- f) to educate and engage with perpetrators of domestic abuse in order to promote reconciliation and avoid future abuse from occurring.
- g) to offer psychosexual therapy.
- h) to offer assistance to individuals interacting with health and social care and the criminal justice systems; and
- i) to offer guidance and assistance to individuals, couples, groups and families on all aspects of relationships regardless of age, sexual orientation or relationship status.

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The main activities undertaken in relation to these purposes are:

Purpose (a) - Relate NI publishes a range of information in written and video format and on digital platforms for the benefit of the public, individuals, parents and service planners and to facilitate and promote access to our relationship counselling services for families, children and young people.

Purpose (b) - Relate NI undertakes evidence based and action research into a wide range of relationship issues and publishes the results of this research for the benefit of informing the public and to influence public policy on relationship issues.

Purpose (c) - Relate NI provides relationship counselling services throughout NI. We enhance emotional wellbeing in individuals, couples, families and communities by delivering professional counselling and therapeutic services.

Purpose (d) - Relate NI provides a range of counselling services which support individuals, couples, families, children and young people and develops and participates in integrated partnership projects with other organisations which focus on delivering joined up, wraparound services for the benefit of the community.

Purpose (e) - Relate NI provides counselling services to the victims/survivors of domestic abuse.

Purpose (f) - Relate NI provides counselling services to the perpetrators of domestic abuse and delivers awareness and training programmes including our 'Safety in Relationships' programme to the perpetrators of domestic abuse.

Purpose (g) - Relate NI provides psychosexual therapy to individuals and couples to help address sexual dysfunction and intimacy issues.

Purpose (h) - Relate NI provides counselling services in partnership with a range of partners in the statutory, voluntary and community sectors to people interacting with the health and social care and criminal justice systems and

Purpose (i) - Relate NI promotes equality of opportunity and good relations and we promote and deliver our counselling services to everyone in the community.

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Public Benefit

Relate NI's Trustee Board has taken due regard of the Northern Ireland Charity Commission's guidance on public benefit. The organisation's counselling, information, education and training services further Relate NI's purposes for the public benefit in terms of the following:

- a) An understanding, knowledge and awareness by the public of what constitutes positive emotional relationships which contributes to healthy relationships;
- b) Increased individual and collective knowledge, understanding and awareness of the health and wellbeing needs of positive relationships which contribute to family policy development in Northern Ireland;
- c) Improved emotional, mental and physical health wellbeing and increased capacity to demonstrate resilience by both adults and children;
- d) Enhancement of the stability of relationships, relief of the emotional impact of separation due to family breakdown and re-establishment of a level of trust between couples and partners. This enables clients to lead more effective lives through improved relationships, enables them to continue with daily activities and improves their ability to continue in employment or education;
- e) Improved emotional and mental health wellbeing, enhanced self-esteem and resilience of the victims and survivors of domestic abuse and violence;
- f) Improved behavioural change amongst the perpetrators of domestic abuse which leads to reduced victimisation and a reduction in the frequency and severity of domestic abuse. Improved safety in relationships is also reported by partners and children affected by domestic abuse;
- g) Improved sexual function in response to the sexual difficulties experienced by clients;
- h) Improved emotional, mental and physical health wellbeing and increased resilience demonstrated by both adults and children;
- i) Improved emotional, mental and physical health wellbeing and resilience of individuals, couples, groups and families within an equality and diversity service delivery context.

All of the benefits in purposes (a) to (e) are demonstrated through feedback from our clients through evaluation questionnaires, the use of client outcomes measurement tools, monitoring and evaluation of our services by both statutory health and social care and voluntary funding organisations. These benefits are also demonstrated by independently commissioned evaluations of our services as may be undertaken from time to time.

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Achievements and Performance

Relate NI is the leading relationship support charity in Northern Ireland focused on the promoting the importance of healthy relationships; preventing relationship distress; and protecting people at times of relationship breakdown. We provide a range of high quality and specialist support services to people right across Northern Ireland.

Relate NI services include:

- Relate Kids - counselling for children from the ages of 4 - 11
- Relate Teen - counselling for young people from 12-18
- Adult Relationship counselling for couples and individuals
- Family Counselling
- Family Mediation
- Psychosexual Therapy
- Schools Counselling
- Education and training which includes our Relationships and Sexuality Education (RSE) work, education programmes and our counsellor training.
- Development and delivery of information campaigns aimed at supporting people with the knowledge and skills to be able to develop healthy relationships, recognise when relationships aren't healthy and negotiate relationship transitions.
- Delivery of projects in line with the organisation's charitable purposes. In 2024 Sustaining Healthy Relationships project continued and a new project, *Golden Threads: A Relational Approach to Improving Mental Wellbeing* commenced. (funding ended)
- Ending violence against women and girls project began in this year,(Jan24) lead by The Executive Office. Relate NI worked with the sector and the TEO to bring this project to the public. This programme of activity across NI is aligned to the DOJ's Ending Violence seven year strategy. Relate developed its programme to meet the needs of 13-16 year olds within the school setting and for over 16's in the community settings.
- Relate ED and Respectful Relationships have proved popular and we have been active across all Council areas, with our expert panel of facilitators delivering to schools and communities.
- Relate trustees and staff appreciate the ongoing excellent and productive working relationship with Northern Ireland Prison Service. We continue to deliver healthy relationship and safety in relationship programmes within prisons and over 200 counselling sessions.
- Family mediation continues to work with QUB Stride project on evaluation of services

Emerging themes from casework

During 24/25 the emerging themes that have become evident are centered around anxiety, family separation and family difficulties, child and adult safeguarding risks, mental health and addiction/ substance misuse.

There has been an increased need for support because of the escalating demand for health & social care statutory services, reflecting an increase in the complexity of issues and needs that clients are presenting with.

Through internal clinical consults and key findings from clinical practice, the data indicates:

- High levels of anxiety and stress in relation to work pressures and financial impact of cost of living rises with parents having to make radical choices to provide for families
- Financial worries impacting on individual well-being and family relationships
- Mental health of younger children, particularly experiencing anxiety and low mood with school refusal being identified
- In schools, there are higher levels of safeguarding issues and concerns regarding pupils. Many of these relate to issues in parents' own mental health and other live event traumas such as bereavement and losses, past DVA or historical abuse.
- Supporting family relationships around child diagnosis of neurodivergence and transgender identities. Increasing numbers of families unable to access assessment for children's diagnosis of Neurodivergence or able to meet thresholds for CAMHs services.

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- Identified younger children in schools that do not meet their needs, i.e. specialist schools would be more appropriate however, limited spaces available, increase stress on teachers and parents as a result and possibly related to COVID-19 and lockdowns. (Schools)
- Slight increase in LAC clients (Schools)
- Increasing demand for separation and co-parenting mediation and counselling support and supporting CYP where family separation has been presented as a referring issue.
- Family separation: Increase in parenting/child arrangements disputes and the impact on parents and children, court involvement and risk issues, CYP, Schools, Couples & Family services.
- Self-harm / suicidal ideation appears to have increased slightly in CYP & schools counselling.
- Complex couples' referrals. Traumatic backgrounds and social work involvement, often children being on the CPR or placed in care / kinship placements.
- Increase in referrals related to mental health conditions stemming from trauma (some more complex and enduring) and their impacts on relationships.
- Increase in addiction related issues and its impact on relationships and the wider family.

2024 – 2025 – The year in review

In 2024-2025, Relate NI has continued its mission supporting individuals, couples and families to strengthen relationships through expert counselling, education and advocacy. In a year marked by unique challenges and opportunities, as we entered the merger process, our team has worked tirelessly to adapt, innovate, and grow our core services to continue to support and meet the increasing and complex needs of our population across the country.

Key Highlights

Relate NI completed CPCAB level 5 couples counselling to increase capacity for couples counselling to meet the high demand. We have also successfully worked with Queens University and Ulster University to provide Placements for Family Systemic therapist and Art and Play therapy.

Reach & Impact of Relate NI in 2024/2025

How much did we do?

- Delivered 8,218 counselling sessions across Northern Ireland.
- Received 2769 referrals for counselling services.
- 2,198 people were directly supported through the organisation's range of therapeutic services.
- Family Mediation Individual Information & Assessment meetings (IAMS) delivered 614
- Joint mediation sessions accessed by separating parents 584
- DOH Funded Sessions 1198

How well did we do it?

- The counsellor we met with was unbiased and gave both of us a chance to share our issues and insecurities. she made us feel supported and heard. She took time to help us unpack our feelings and grow then together.”
- “Excellent and very beneficial. Good balance of practical and theory..”
- “Service was excellent,our counsellor was not judging and got me and my husband through a very difficult time. Her understanding, communication and recommendations were much appreciated..”
- “Sharon has been amazing. She's helped me cope with, and accept some of the most difficult things I have ever experienced. I am beyond grateful for her help and kindness.”
- “I felt heard for the first time and free to talk about whatever was on my mind.”
- “Thank you for supporting and listen to our family trauma. We will continue to work together.”

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- "I'm so glad I made the call and waited for an appointment. This has helped me and given me tools and confidence to use them going forward in my life, a very valuable experience, I have learned so much about me."

What difference did we make?

- 86% of respondents of Primary School Counselling reported that the relationship with their family was 'excellent +' or 'good' after counselling.
- 80% of children's behaviour improved.
- 78% of children's evaluations stated improvements were excellent or good.
- 96% of children stated that they enjoyed counselling.

How well did we do it? Family Mediation

- Family Mediation Feedback from Clients via evaluation & anonymous Survey Monkey completion
- Clients reported the following as a result of engaging with Family Mediation:
 - Made practical arrangements about contact 95%
 - Able to communicate better 92%
 - Able to work together to co-parent their children 92%
 - Learnt new skills through mediation 88%
 - Their children benefited from their engagement in Family Mediation 92%
 - Other benefitted as a result (within wider family) 82%
 - Would recommend mediation to others 98%
- Off those who provided feedback number who rated the service provided as good or excellent. 97%

Testimonials

"Thank you for all the help & support. This has been an excellent service with a very skilled mediator."

"What you do is invaluable"

"Thank you very much deeply grateful"

"Absolutely excellent service. Our mediator was amazing. We could never have come this far without her input. Nothing I can think of to improve. I have been recommending it to friends in similar situation and will continue to do so. The children have not witnessed any arguments since mediation and have seen us working together for their benefit and speaking respectfully about each other".

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2024 – 2025: Service Data Analysis

Who Attends Relate NI Therapeutic Services?

Relate NI services are provided throughout Northern Ireland through the organisation's premises and a network of out centres. We also deliver our therapeutic services online and via telephone in line with our clinical policies. While Relate NI services are there for everyone to avail themselves of, the different contracts we operate may have restrictions which govern who access services under specific contracts. This is most clearly demonstrated in our school's counselling contract where the people accessing services will all be primary school aged children.

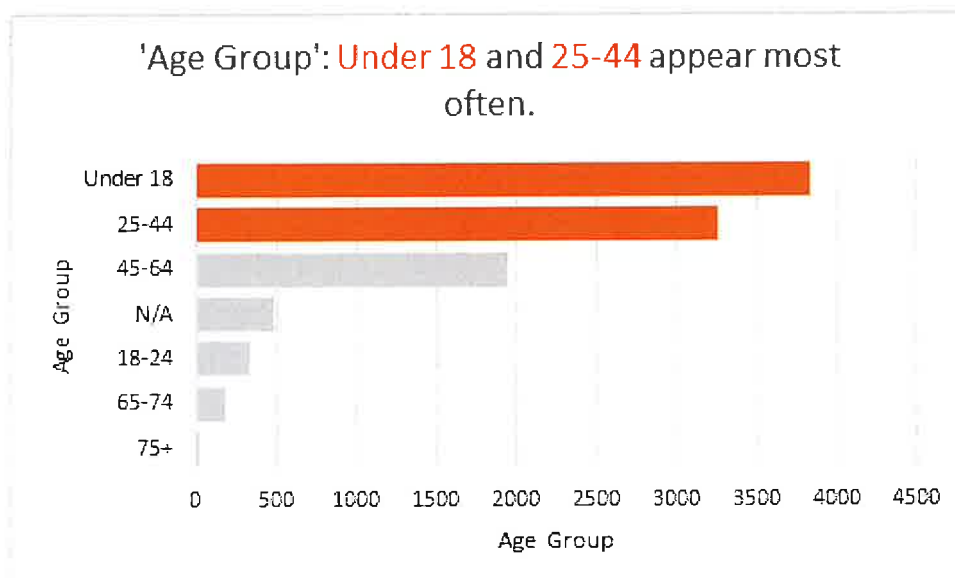


Figure 1 - Age Profile

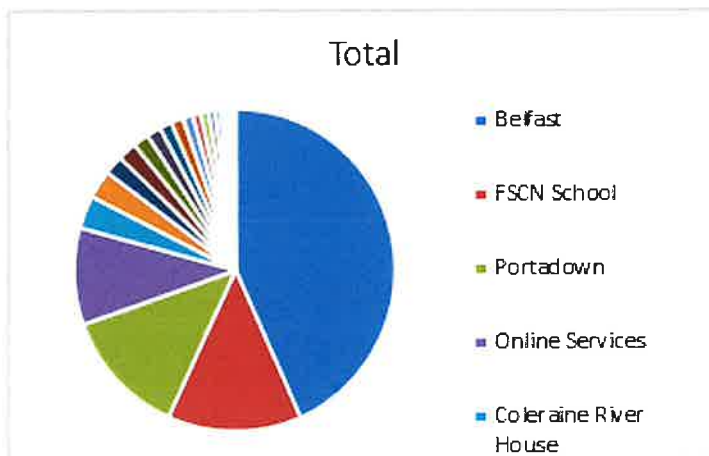
In 24/25, the largest number of people who accessed our services were aged between 18 and under.25-44 and 45–64-year-olds represent the next largest population of users of our therapeutic services. In particular, the work with children and young people under the age of 18 is driven by the work ongoing in primary schools both through our Full-Service Community Network (FSCN) contract..

Gender profile

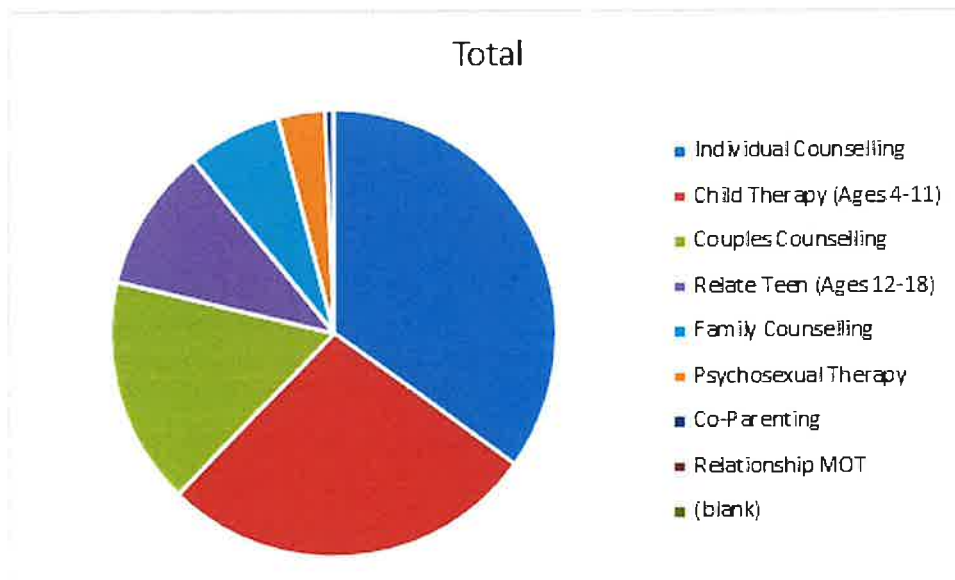
Evidence indicates that females are more likely than men to identify issues within a relationship, whether that is a couple relationship, family relationship or social relationships. It comes as no surprise therefore that females represent over half of the people who access Relate NI therapeutic services, a figure which has increased from last year. The number of men seeking relationship support has increased slightly compared to 2024/2025.

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In terms of the geographical breakdown of people accessing Relate NI services, Belfast represents the home or closest office of those people accessing Relate NI therapeutic services. The figures for the 24/25 year are broadly in line with the figures from last year. Already, our communications and engagement strategies are seeking to take account of these figures with additional promotion and engagement work being undertaken across locations that are providing less sessions than the others.



The figure above indicates a growth in the proportion of Relate NI services being provided both to children and young people and adult individuals.

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What Issues Are People Seeking Support On?

Stress	Count of Stress
Anxiety	217
Relationship difficulties	206
Family difficulties	182
Communication issues	152
Domestic Violence/Abuse	128
Relationship Breakdown	67
Behaviour	56
sex	54
Low mood	54
PST	52
Bereavement	40
Parental Separation	40
Parental conflict	39
Anger	36
Emotional Regulation	34
Infidelity	32
Trauma	28
Stress	27
Sexual abuse/ Assault	23
Depression	20
Self-worth/ Self-esteem	20
Maternal/ Paternal mental health	12
Health (Physical)	11
reactionary behavioural responses	11
anxious school avoidant	11
Bullying	10
porn	8
Problems with friends	7
Problems at school	6
coercive control	5
Self-harm	4
Navigating Relationships	4
Drug Abuse	3
Substance abuse	3
Financial difficulties	2
Problems with sleep	2
Restricted Eating	1
Sexual identity	1
Caring responsibilities	1
online harm	1
Not stated	1
OCD	1

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Relationships experience distress for a range of reasons, when families are exposed to different stressors. Most issues that families experience which drive them to seek the support of Relate NI services are relational in nature. Increase in anxiety, family difficulties; bereavement; separation & divorce; Adverse Childhood Experiences, managing the impact of unemployment and financial worries on family relationships; and parenting are just some of the issues that people have identified when reaching out to Relate NI. However, health and wellbeing presentations also represent a significant portion of our presenting issues. Neurodivergence, Anxiety, stress and self-worth feature high on the list of health and wellbeing presentations into our services. However, there is also recognition of the linkages between relationship quality and health & wellbeing.

PARTNERSHIP WORKING AND SERVICE DEVELOPMENT

Department of Health and the Health and Social Care Trusts

Relate NI provides delivers a range of counselling services under contract with the Strategic Planning and Performance Group (SPPG), formerly the Health and Social Care Board (HSCB). Through this contract, we continue to work in partnership with the Department of Health, and the five Health and Social Care Trusts to provide relationship services to families throughout Northern Ireland. Relate NI works closely with social workers and health and social care professionals to facilitate access to our therapeutic services for the benefit of families, children and young people. We continue to participate in the review of the Department of Health's Regional Families Strategy. Over the course of this year and through this contract, we continue to build relationships with family support teams, Sure Start teams, GP Confederation, District Councils and V&S sector to support better joint working, promote access to Relate NI services through effective networks.

FSCN Schools Counselling

Over the course of the 24/25 year, the Relate NI team continued to work flexibly to support the school community. This involved working with parents, teachers as well as school children to support wellbeing and adjustment to post pandemic through direct contact as well as through the development of information and video resources through school networks. Access to wider Relate NI services was facilitated where this was agreed by families as being of benefit. Schools Relate NI also developed an emotional wellbeing Programme to be delivered to primary school aged children by our school's counsellors.

Parentline NI

Relate NI has been delighted to continue our partnership with Children in NI (CiNI) to support delivery of the Regional Parenting Helpline Service to parents across NI. This work is provided under contract with the Health and Social Care Board. Over the course of this year, the Parentline NI team have been busy continuing to provide much needed support to parents through telephone, web and face to face appointments. Also in this year, a range of workshops for parents was developed and delivered by the Parentline NI Team.

Psychosexual Therapy Services & Belfast Health and Social Care Trust

During 24/25, Relate NI continued to receive referrals from Knockbracken Psychosexual Services for those clients/patients with sexual dysfunctions under a contractual arrangement with the Belfast Health and Social Care Trust. We also continue to provide psychosexual services to people who refer themselves directly to Relate NI.

BHSCT Primary Care Talking Therapies

Relate NI works in partnership with the Belfast Health and Social Care Trust to deliver counselling services to clients experiencing low level anxiety and depression who are referred by GPs.

Northern Ireland Prison Service

We were awarded a new contract to provide counselling work and programme delivery within Maghaberry and Magiligan during this year. Healthy Relationship programme have received excellent feedback from prisoner and prison staff. 280 counselling sessions have been provided to prisoners.

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Family Mediation – Preventing Conflict Escalation and Supporting Family Stability

Family Mediation is a vital early intervention service for families navigating separation and conflict. Specialising in complex, family breakdown cases, the process of family mediation offers a confidential, voluntary space where parents are empowered to resolve disputes themselves—without resorting to costly and adversarial legal proceedings. This not only reduces pressure on the court system and public services, but also supports better outcomes for children by helping parents negotiate practical, child-focused co-parenting plans.

By placing children's needs at the heart of the process and enhancing parents' communication and problem-solving skills, family mediation helps prevent trauma, supporting parents to parent apart.

This service is under contract with Strategic Planning and Performance Group (SPPG), since 2009.

Core Services

- Separated Parents Mediation - Supporting separated parents to reach agreement on contact, shared parenting, and support arrangements. In 2024/25, 82% of enquiries related to child-focused mediation, with 77% of full mediation cases resulting in co-parenting agreements.
- Child-Inclusive Mediation - Ensuring the voices of children—especially those under 7 (46% of all cases)—are heard in discussions affecting their home life, care, and emotional wellbeing.

Queens University Belfast

Relate NI enjoys an excellent partnership with Queens University Belfast through the MSc in Systemic Psychotherapy. Relate NI hosted placement clinics for a number of students completing their qualification, providing the clinical governance infrastructure and supervision, support and guidance to enable high quality therapeutic work to be undertaken.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

REVIEW OF OTHER ACTIVITIES & FUTURE DEVELOPMENTS

Governance

In this year of merger with Family Mediation NI (Nov 24) and the appointment of FMNI'S CEO to lead the new merged charity, we have embarked on robust reviews of all governance systems and operational procedures. We have followed through with the organizational review recommendations, to ensure that service delivery processes are streamlined for ease of access for the public. Many trustees have given freely of their time to enable the organisation to deliver its charitable purpose for thousands of people each year and we wish to publicly acknowledge the Trustees and the Staff of both organisations and celebrate this important milestone in the development of the charity.

Over the past 12 months, the board has dedicated attention to the continued leadership and development of the organization, as a new merged entity. And as the voluntary sector is impacted by the reduction in available funds and restricted by contract roll over, we have focused our attention to sustainability and performance monitoring. This involved the ongoing monitoring of the organisation's strategy, operational plans and annual budget as well as review of policies and maintenance of the wider internal financial systems of control.

Over the 24/25 year we also bade farewell to several trustees, Nikki Armstrong and Natalie Dowey. Natalie had give her time over seven years, and had provided her expertise to various officer roles, finally taking the Chair and guiding the charity through the year long due diligence process in preparation for the merger. We are extremely appreciative of her contribution. The board and staff of Relate NI wish to recognise their commitment to Relate NI. Relate NI continued to seek to attract new board with a variety of skills to help develop the charity's strategic vision, its services and its funding streams.

Aidan Bennet stepped into the role of interim chair February 25 following Natalie Dowey's resignation. Bernie Kelly continues in her role as vice-chair, bringing valuable experience and a fresh perspective to the board's leadership team. Two Board members from the former FMNI Board, John Keers and Patricia Gordon joined the Board November 2024.

Governance and Strategic Development at Relate NI (2024-2025)

Relate NI's Board of Trustees undertook several initiatives to advance the organisation's workforce development, operational sustainability, and governance standards.

Replenishing the Board to ensure a mix of skills and experience is a priority in this year to support continuity while creating an opportunity to critically assess the organization's processes, policies, and structure, paving the way for sustained growth and development. Strengthening senior leadership team and moving forward with organisational review. Recommendations to support staff and ensure contract targets are met were key areas of governance in this year Strategic planning in difficult financial times is key to finding new and innovative means to developing a funding strategy, engaging in stakeholder engagement, ensuring the voices of key partners, funders, and beneficiaries are heard and valued keeps Board connected to the service. Improvement within the internal culture has been part of the work involved in ensuring the merger works for staff, clients and funders. Additionally, client testimonials are collated and analysed from across all our services from schools to prisons and individuals providing honest, firsthand insights into the impact and perception of Relate NI's services.

This rigorous approach has enabled the organization to build a well-rounded, fair, and transparent understanding of its current state, laying the groundwork for informed and strategic decision-making by the Board, with the SMT in the upcoming 2025-2026 year. The review also facilitated a reassessment of operational priorities allowing the Board to align Relate NI's objectives more closely with the evolving needs of its service users and stakeholders.

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Workforce Development

Our longstanding partnership with Ulster University (UU) and Queen's University Belfast (QUB) continues. Together, we have supported high-quality MSc placements in couples counselling and student placements which have been instrumental in developing a new generation of therapists. This collaboration not only enriched the skills of our workforce but also expanded Relate NI's capacity to serve clients through a growing team of qualified Therapists.

Family Mediation Foundation Training Programme (approved by College of Mediators) will continue to be offered annually to ensure continuity of capacity building across NI of qualified and supported family mediators.

CPD and Sharing and Learning events are part of staff support and developed and welcomed by operational and professional staff.

Sustainability Efforts

As trustees, we have consistently acknowledged that sustainability remains one of the core challenges facing Relate NI. In the face of evolving financial pressures and increasing demand for services, we are committed to ensuring that the organization remains financially viable while continuing to deliver high-quality relationship support to those who need it most. For that reason it was prudent to begin investigating the sale of an asset, establishing a property sub-group of trustees to explore and recommend options, to support service development and sustainability into the future.

We believe the merger of services will be a pivotal step in ensuring the ongoing viability of Relate NI, both in terms of financial sustainability and the continued quality of the services we provide. This forward-thinking approach to partnerships and mergers demonstrates our commitment to securing the future of Relate NI while continuously improving the breadth and depth of our support for individuals and families across Northern Ireland.

Governance and Risk Management

The Audit and Risk Committee (ARC) played a critical role, meeting quarterly to oversee risk, safeguarding, and infrastructure readiness. The ARC closely monitored the Corporate Risk Register, safeguarding practices, and financial health, ensuring robust controls and compliance. A focus on quality was evident through reviews of complaints, staffing concerns, and safeguarding self-assessments using Volunteer Now's tools. Trustees received unqualified audit opinions, reflecting strong fiscal governance.

These initiatives have positioned Relate NI to continue delivering impactful relationship support services while fostering staff wellbeing and ensuring long-term organisational sustainability.

In terms of Strategic Development Relate NI focused on core services of couples, families and individuals, increasing delivery within the Northern Ireland Prison Service and within the Belfast and southern Trust area.

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Stakeholder Engagement, Policy Development and Communications

Relate NI believes that access to services is essential for people who are experiencing relationship distress or who are interested in preventative maintenance of their relationships. Action, such as access to high quality services at the individual or family level is a key building block to our vision of healthy relationships at the heart of a thriving society. At a societal level, access to information and effective public policy are also key cornerstones of that vision. To that end, Relate NI continues to engage with partners and stakeholders to build understanding of the challenges experienced by people and families across NI and to ensure that relevant public policy areas are influenced and shaped by the experiences of people who access Relate NI services.

Relate NI are proud to have worked with the NIO Executive Office, alongside others in the Community and Voluntary sector on the co- design process of the Ending Violence against Women and Girl's strategic framework. We are delighted that 'healthy, respectful relationships' are now ingrained in the seven year Ending Violence strategy and that we are one of the eight delivery partners working in schools and community groups to Ending Violence against Women and Girls.

We also continue to engage with partners in the third sector to share information, create organisational linkages in the best interests of the people we work with and to support the development of Relate NI and its team. Over the course of this year, we have also commented publicly on a range of issues relevant to the development and maintenance of healthy relationships and continue to ensure that public debate about the fundamental importance of healthy relationships to our health and wellbeing, physical and mental, continues to be included in relevant policy initiatives within government departments.

Financial Review

Relate NI seeks to comply with best practice in managing the finances of the charity and as outlined in the Reserves Policy should aim to hold adequate reserves to cover no fewer than three months and no greater than six months full running costs of the charity.

The balance sheet as at the 31 March 2025 reflected cash at bank and in hand of £8,853. The Net Assets at 31 March 2025 were £622,084. The board will be considering appropriate actions over the year ahead to ensure the charity's policy of 3 months general unrestricted funds is achieved.

Reserves Policy

The Trustees review the reserves policy Considering the variable income and fixed commitments required to allow the charity to be managed effectively and to provide a buffer for uninterrupted services, the Board, has agreed that the organisation should aim to hold adequate reserves to cover no fewer than three months and no greater than six months full running costs of the charity. In this year, following on from the withdrawal of the DOH Core Grant Funding in 2023, we are considering the sale of an asset to ensure reserves can again meet the reserve policy criteria.

Risk Policy

In line with the organisation's risk management strategy, the Trustees who served during the year have undertaken an analysis of the work of the charity and identified the major risks to which the charity is exposed. The Trustees are satisfied that appropriate policies, practices and procedures are in place to mitigate those risks.

RELATE NORTHERN IRELAND

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Structure, Governance and Management

Relate NI is constituted by way of a Memorandum and Articles of Association and is both a registered charity and a registered company limited by guarantee. The Directors who are non-executive, represent a diverse range of relevant experience including management, administrative, education, health, law, property and family services.

The Directors of the charity are its trustees for the purposes of charity law. The Directors who served the charity during this financial year 24/25, are noted on Page 2.

The Board meets at least six times during the financial year with additional meetings called if necessary. Board members do not receive any remuneration in respect of their services to the charity. Receipted expenses are reimbursed when incurred. An Audit and Risk Committee meets and reports to Relate Ni's Trustee Board.

The Board delegates the day-to-day management of Relate NI to an executive senior management team which comprises the Chief Executive Officer, the Director of Services, Clinical lead .

Statement of Trustees' Responsibilities

The Trustees (who are also directors of Relate Northern Ireland for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they 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;
- 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 adequate accounting records that are sufficient to show and explain the company's transactions and 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.

Disclosure of Information to Auditors

To the knowledge and belief of the trustees, there is no relevant information that the charitable company's auditors are not aware of, and the trustees have taken all steps necessary to ensure the trustees are aware of any relevant information, and to establish that the charitable company's auditors are aware of the information.

Small Company Provisions

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

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

RELATE NORTHERN IRELAND

**TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

A handwritten signature in black ink that reads "E. Patricia Gordon". The signature is written in a cursive style with a large initial 'E'.

Ms E Gordon

Trustee

Dated: 19 December 2025

RELATE NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RELATE NORTHERN IRELAND

Opinion

We have audited the financial statements of Relate Northern Ireland (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

RELATE NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF RELATE NORTHERN IRELAND

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

RELATE NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF RELATE NORTHERN IRELAND

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

RELATE NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF RELATE NORTHERN IRELAND

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of HM Chartered Accountants

Chartered Accountants
Statutory Auditor

6th Floor East Tower
Lanyon Plaza
Belfast
County Antrim

BT1 3LP

19 December 2025

RELATE NORTHERN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	4	586,573	115,738	702,311	434,578	179,321	613,899
Charitable activities	3	179,601	-	179,601	228,350	-	228,350
Other trading activities	5	66,023	-	66,023	74,031	-	74,031
Investments	6	-	-	-	249	-	249
Total income		<u>832,197</u>	<u>115,738</u>	<u>947,935</u>	<u>737,208</u>	<u>179,321</u>	<u>916,529</u>
Expenditure on:							
Charitable activities	7	1,079,052	115,738	1,194,790	857,275	202,131	1,059,406
Total expenditure		<u>1,079,052</u>	<u>115,738</u>	<u>1,194,790</u>	<u>857,275</u>	<u>202,131</u>	<u>1,059,406</u>
Net expenditure		(246,855)	-	(246,855)	(120,067)	(22,810)	(142,877)
Transfers to reserves		22,661	-	22,661	-	-	-
Net movement in funds	8	(224,194)	-	(224,194)	(120,067)	(22,810)	(142,877)
Reconciliation of funds:							
Fund balances at 1 April 2024		846,278	-	846,278	966,345	22,810	989,155
Fund balances at 31 March 2025		<u>622,084</u>	<u>-</u>	<u>622,084</u>	<u>846,278</u>	<u>-</u>	<u>846,278</u>

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 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		626,993		653,585
Current assets					
Debtors	14	153,254		139,828	
Cash at bank and in hand		8,853		127,384	
		<u>162,107</u>		<u>267,212</u>	
Creditors: amounts falling due within one year	16	<u>(163,384)</u>		<u>(60,887)</u>	
Net current (liabilities)/assets			<u>(1,277)</u>		<u>206,325</u>
Total assets less current liabilities			<u>625,716</u>		<u>859,910</u>
Creditors: amounts falling due after more than one year	17		<u>(3,632)</u>		<u>(13,632)</u>
Net assets			<u><u>622,084</u></u>		<u><u>846,278</u></u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	18	626,993		653,585	
General unrestricted funds		(14,383)		183,219	
Revaluation reserve		9,474		9,474	
		<u>622,084</u>		<u>846,278</u>	
			<u><u>622,084</u></u>		<u><u>846,278</u></u>

RELATE NORTHERN IRELAND

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

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 2025, 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 19 December 2025



Ms E Gordon
Trustee

Company registration number NI032111

RELATE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 Basis of preparation

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 year ended 31 March 2025, the Statement of Financial Activities resulted in a deficit of £224,194 and there were net current liabilities of £1,277. The trustees have considered the charity's cash flow forecasts for a period of at least 12 months from the date of approval of these financial statements. 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 2025

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 2025

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 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	21		(136,493)		(109,489)
Investing activities					
Purchase of tangible fixed assets		-		(17,043)	
Investment income received		-		249	
Net cash used in investing activities			-		(16,794)
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			(146,493)		(136,283)
Cash and cash equivalents at beginning of year			127,384		263,667
Cash and cash equivalents at end of year			(19,109)		127,384
Relating to:					
Cash at bank and in hand			8,853		127,384
Bank overdrafts included in creditors payable within one year			(27,962)		-

RELATE NORTHERN IRELAND

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Counselling income	179,601	228,350

RELATE NORTHERN IRELAND

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants	586,573	115,738	702,311	434,578	179,321	613,899
Grants						
Department of Health, Social Services & Public Safety	-	81,982	81,982	-	81,983	81,983
Health and Social Care Board	503,961	-	503,961	359,496	-	359,496
BHSCT	40,763	-	40,763	33,348	-	33,348
NIPS	17,929	-	17,929	9,420	-	9,420
MUMO Project	-	-	-	11,700	-	11,700
Positive Life	-	-	-	737	-	737
Community Foundation - Golden Threads	-	33,756	33,756	-	75,504	75,504
PST	5,681	-	5,681	11,309	-	11,309
Other	18,239	-	18,239	8,568	21,834	30,402
	586,573	115,738	702,311	434,578	179,321	613,899

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
External training courses	3,665	3,674
Other income	50,020	46,383
Rental income	13,927	13,910
Business development	(1,589)	10,064
Other trading activities	66,023	74,031

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	-	249

RELATE NORTHERN IRELAND

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable activities

	Activities Undertaken Directly	Governance Costs	Total 2025	Activities Undertaken Directly	Governance Costs	Total 2024
	2025	2025		2024	2024	
	£	£	£	£	£	£
Relationship counselling direct expenditure	742,457	-	742,457	674,851	-	674,851
Share of support costs (see note 9)	447,533	-	447,533	379,755	-	379,755
Share of governance costs (see note 9)	-	4,800	4,800	-	4,800	4,800
	<u>1,189,990</u>	<u>4,800</u>	<u>1,194,790</u>	<u>1,054,606</u>	<u>4,800</u>	<u>1,059,406</u>
Analysis by fund						
Unrestricted funds	1,074,252	4,800	1,079,052	852,475	4,800	857,275
Restricted funds	115,738	-	115,738	202,131	-	202,131
	<u>1,189,990</u>	<u>4,800</u>	<u>1,194,790</u>	<u>1,054,606</u>	<u>4,800</u>	<u>1,059,406</u>

8 Net movement in funds

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

	2025	2024
	£	£
Fees payable for the audit of the charity's financial statements	4,800	4,800
Depreciation of owned tangible fixed assets	26,592	27,648
	<u>31,392</u>	<u>32,448</u>

RELATE NORTHERN IRELAND

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	189,287	-	189,287	179,855	-	179,855
Depreciation	26,592	-	26,592	27,649	-	27,649
Repairs and maintenance	11	-	11	95	-	95
Office expenses and service charge	69,041	-	69,041	29,257	-	29,257
Printing and computer costs	34,704	-	34,704	41,555	-	41,555
Sundry expenses	21,114	-	21,114	26,204	-	26,204
Accountancy	40,885	-	40,885	36,090	-	36,090
Legal and professional	63,340	-	63,340	35,094	-	35,094
Bank charges and interest payable	2,559	-	2,559	3,956	-	3,956
Audit fees	-	4,800	4,800	-	4,800	4,800
	<u>447,533</u>	<u>4,800</u>	<u>452,333</u>	<u>379,755</u>	<u>4,800</u>	<u>384,555</u>
Analysed between Charitable activities	<u>447,533</u>	<u>4,800</u>	<u>452,333</u>	<u>379,755</u>	<u>4,800</u>	<u>384,555</u>

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Charitable activities	20	21
Administration	18	18
Total	<u>38</u>	<u>39</u>

Employment costs

	2025 £	2024 £
Wages and salaries	604,035	646,471
Social security costs	42,369	46,727
Other pension costs	14,485	16,787
	<u>660,889</u>	<u>709,985</u>

RELATE NORTHERN IRELAND

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Employees

(Continued)

The total amount of employee benefits received by key management personnel was £144,136 (2024: £147,972). The charity considers its key management personnel comprise of the Chief Executive Officer, Business Services and Performance Manager and Professional Services Manager.

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

12 Taxation

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

13 Tangible fixed assets

	Freehold land and buildings £	Office equipment £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 April 2024	819,160	5,768	95,073	158,679	1,078,680
At 31 March 2025	819,160	5,768	95,073	158,679	1,078,680
Depreciation and impairment					
At 1 April 2024	209,693	5,768	87,688	121,946	425,095
Depreciation charged in the year	16,383	-	738	9,471	26,592
At 31 March 2025	226,076	5,768	88,426	131,417	451,687
Carrying amount					
At 31 March 2025	593,084	-	6,647	27,262	626,993
At 31 March 2024	609,467	-	7,385	36,733	653,585

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	145,108	131,920
Prepayments and accrued income	8,146	7,908
	153,254	139,828

RELATE NORTHERN IRELAND

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Loans and overdrafts

	2025 £	2024 £
Bank overdrafts	27,962	-
Bank loans	13,632	23,632
	<u>41,594</u>	<u>23,632</u>
Payable within one year	37,962	10,000
Payable after one year	3,632	13,632
	<u>3,632</u>	<u>13,632</u>

The long-term loan and overdraft facility are secured by fixed charges over the assets of the charity.

16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans and overdrafts	15	37,962	10,000
Other taxation and social security		9,065	3,220
Other creditors		14,594	14,725
Accruals and deferred income		101,763	32,942
		<u>163,384</u>	<u>60,887</u>

Included within accruals and deferred income in an amount of £74,870 received in advance in relation to funding from the TEO. Due to late uptake in the service as well as change in staffing both within Relate and TEO the amount is deferred into the 2025/26 financial year, where a reprofile of the project along with vouching of work undertaken to date will allow the organisation to have an accurate understanding of the monies to be allocated as income.

17 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	15	3,632	13,632
		<u>3,632</u>	<u>13,632</u>

RELATE NORTHERN IRELAND

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Fixed asset fund	653,585	-	-	(26,592)	626,993
General funds	192,693	832,197	(1,079,052)	49,253	(4,909)
	<u>846,278</u>	<u>832,197</u>	<u>(1,079,052)</u>	<u>22,661</u>	<u>622,084</u>
Previous year:	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>

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.

19 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 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Department of Health, Social Services and Public Safety	-	81,982	(81,982)	-
Community Foundation - Golden Threads	-	33,756	(33,756)	-
	<u>-</u>	<u>115,738</u>	<u>(115,738)</u>	<u>-</u>

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

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

RELATE NORTHERN IRELAND

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Cash generated from operations	2025	2024
	£	£
Deficit for the year	(224,194)	(142,877)
Adjustments for:		
Investment income recognised in statement of financial activities	-	(249)
Depreciation and impairment of tangible fixed assets	26,592	27,648
Movements in working capital:		
(Increase)/decrease in debtors	(13,427)	14,450
Increase/(decrease) in creditors	74,535	(8,461)
Cash absorbed by operations	(136,494)	(109,489)
