

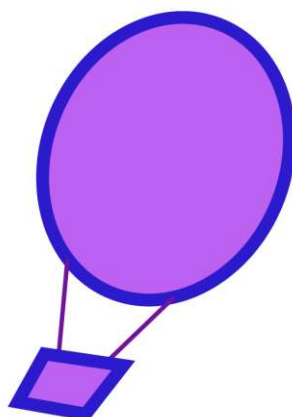
Registered number
1053897

Caraline Eating Disorders Counselling and Support Services

Report of the Trustees and Unaudited Financial Statements

Registered Charity Number: 1053897

For the year-ended 31 March 2021



Since 1994

Caraline Eating Disorders Counselling and Support Services
Unaudited Financial Statements
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Caraline Eating Disorders Counselling and Support Services

Registered number: 1053897

Report of the Trustees

Reference and Administrative Details

Registered Charity Number

1053897

Registered Office

Kline House
13 George Street West
Luton
LU1 2BJ

Trustees

Brian Holmes
Alan Jeffs
John Jackson
Wendy Whipp
Bethany Herrick (resigned 20th August 2021)
Gareth Willmer (appointed 20th August 2021)

Independent Examiner

Mark Plane ACA
78 Bute Street
Luton, LU1 2EY

Structure Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report was approved by the board on 25 January 2022 and signed on its behalf.

Brian Holmes
Trustee

Caraline Eating Disorders Counselling and Support Services

Independent examiners report to the trustees of Caraline Eating Disorders Counselling and Support Services

I report on the accounts of the charity for the year ended 31st March 2021, which are set out on pages 4 to 10.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102SORP)

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Mark Plane

Name: Mark Plane
Relevant professional qualification or body: ICAEW

Address: 78 Bute Street, Luton, LU1 2EY
Date: 25/01/2022

Caraline Eating Disorders Counselling and Support Services

Registered number: 1053897
Chairman's Report 2020-2021



I have pleasure in presenting this report along with the financial information relative to the year under review.

During the last quarter of financial year, we committed to a recruitment plan aligned closely to our perceived views of likely service demand. As an organisation, we acknowledge our own service delivery limitations are determined by the size of our premises, the availability of suitably qualified staff and the funding we are able to generate and secure. Given our cumulative reserves to date, along with plans to raise public awareness of eating disorders, generally, and Caraline's own expertise in this field, we committed to further permanent staff recruitment. In view of the additional financial pressures on the NHS, largely driven by the continuing Covid pandemic, we are not optimistic in securing enhanced NHS funding for the foreseeable future. With this in mind, we are confident that our general fundraising efforts will eventually provide the financial shortfall we currently seek.

Being deemed an essential service throughout the whole of this year, the cost impact of operating within Covid compliant conditions continues to impact our financial performance. Thankfully, our service delivery has remained as strong as ever, largely due to staff adaptation, reliance on further IT investment and certain changes to our delivery methods.

Total revenues for the year were £329k, being 32% higher than the previous year. The increase in revenues was driven by higher demands from the NHS, leading to the recruitment of additional clinical specialists. I am pleased to report a surplus of income over expenditure of £44k for the year as a whole. Our cost base for the following year will rise substantially, in accordance with our staff recruitment efforts.

Our fantastic team of staff continue to be as supportive and as dedicated to their work as ever. They have demonstrated determination, loyalty, compassion and professionalism during some fairly challenging times. On behalf of my fellow Trustees, I wish to sincerely thank each and every one of them.

Brian Holmes
Chair of Trustees/Financial Officer

Caraline Eating Disorders Counselling and Support Services

Registered number: 1053897
Service Director Report 2020-2021



Pressures due to the Pandemic led to high demand for service provision across Luton and Bedfordshire. We acknowledge this as not unique to Caraline but to Eating Disorder service providers nationally. The Voluntary and Statutory sectors struggle to meet those needing to access services. Therefore, thresholds are changed to ensure risk is managed for those who are very unwell. Pressure on our statutory partners and due to change in thresholds meant that Caraline needed to work with far more complex cases whilst trying to maintain a focus on early intervention. Therefore, we needed to consider how we could deliver the evidence-based interventions to more clients, which led to the delivery of CBT-t group sessions for those presenting with Bulimia Nervosa and Binge Eating Disorder. This enabled us to offer individual therapy to our service users we considered most at risk.

Recruitment

It was essential that Caraline recruit staff to ensure service delivery, taking into account demand and expansion. Recruitment into the field of eating disorders is a difficult one, given working in the field requires specially trained staff, of which there is a national deficit. Caraline proactively sought a team with skills that could be developed, including a Clinical Lead, Peer Support Worker, Assistant Psychologist and two Trainee CBT Therapists on the clinical side. An Executive Assistant was also employed to help me manage the growing service and explore other funding avenues given our service demand does not match our current funding.

Current Services Provided by Caraline

- Peer-led support group
- Eating Behaviour Groups
- CBT-T Groups
- Individual CBT-e
- Individual CBT-T

Caraline is also working with the Milton Keynes Eating Disorder Lifespan service to provide specialist therapy to young people and adults living with eating disorders.

Many of our services switched to online delivery during this time, but some clients could still access in-person sessions. Interestingly, one of our Assistant Psychologists conducted a piece of research enquiring if clients would prefer online or in-person sessions in the future. The outcome of the research suggested that online or a mixture was preferable. The piece of research was presented at the NHS Eating Disorder Clinical Network, and it is currently being reviewed with a view for publication.

Thank you

I am so proud of Team Caraline, all of whom have gone above and beyond to deliver the service in very demanding times. I thank you all for your dedication, passion and support.

Claire Jackson
Service Director

Caraline Eating Disorders Counselling and Support Services
Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted funds £	Restricted funds £	Endowment Funds £	2021 Total funds £	2020 Prior year funds £
Incoming Resources					
PCT Service Level Agreement	-	323,024	-	323,024	243,180
Donations	2,120	-	-	2,120	640
Grants	-	3,485	-	3,485	5,000
Bank Interest	66	-	-	66	319
Other Income	300	-	-	300	-
Total Income	<u>2,486</u>	<u>326,509</u>	<u>-</u>	<u>328,995</u>	<u>249,139</u>
Resources expended					
Wages and salaries	-	192,416	-	192,416	130,049
Pensions	-	5,302	-	5,302	3,841
Employer's NI	-	14,102	-	14,102	8,390
Subcontractor costs	-	41,284	-	41,284	36,010
Staff training and welfare	-	139	-	139	2,612
Rent	-	402	-	402	563
Rates and Utilities	-	725	-	725	776
Cleaning	2,743	-	-	2,743	1,893
Premises Maintenance	1,965	-	-	1,965	1,150
Postage, Freight & Courier	-	-	-	-	280
Light and Heating	-	3,921	-	3,921	2,045
General Expenses	10	-	-	10	15
Insurance	590	1,767	-	2,357	132
Printing & Stationery	-	1,421	-	1,421	2,544
IT Software and Consumables	-	8,092	-	8,092	6,653
Subscriptions	35	-	-	35	396
Telephone & Internet	532	1,594	-	2,126	3,027
Depreciation	-	2,632	-	2,632	537
Travel Expenses	-	16	-	16	1,184
Accountancy fees	1,640	-	-	1,640	2,600
Advertising and PR	-	717	-	717	1,074
Other legal and professional	-	-	-	-	2,342
Total Expenses	<u>10,354</u>	<u>274,530</u>	<u>-</u>	<u>284,884</u>	<u>208,113</u>
Surplus/(Deficit) of Income over Expenditure	<u>(7,868)</u>	<u>51,979</u>	<u>-</u>	<u>44,111</u>	<u>41,026</u>
Fund balance b/f	56,978	46,734	107,101	210,813	169,787
Surplus/(Deficit) of Income over Expenditure	(7,868)	51,979	-	44,111	41,026
Transfer between funds	107,101	-	(107,101)	-	-
Fund balance c/f	<u>156,211</u>	<u>98,713</u>	<u>-</u>	<u>254,924</u>	<u>210,813</u>

Caraline Eating Disorders Counselling and Support Services

Registered number: 1053897

**Balance Sheet
as at 31 March 2021**

					2021	2020
	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £	Total £
Fixed assets						
Tangible assets	3	116,663	-	-	116,663	107,852
Current assets						
Debtors	4	6,215	-	-	6,215	217,799
Cash at bank and in hand		47,172	98,713	-	145,885	108,606
		<u>53,387</u>	<u>98,713</u>	<u>-</u>	<u>152,100</u>	<u>326,405</u>
Creditors: amounts falling due within one year	5	(13,839)	-	-	(13,839)	(223,444)
Net current assets		39,548	98,713	-	138,261	102,961
Net assets		<u>156,211</u>	<u>98,713</u>	<u>-</u>	<u>254,924</u>	<u>210,813</u>
Funds of the Charity						
Restricted funds		-	98,713	-	98,713	46,734
Unrestricted funds		156,211	-	-	156,211	56,978
Endowment funds		-	-	-	-	107,101
Total Funds		<u>156,211</u>	<u>98,713</u>	<u>-</u>	<u>254,924</u>	<u>210,813</u>

Signed:

Signature

Print Name

Date of approval

Caraline Eating Disorders Counselling and Support Services
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

There have been no changes of accounting policy, changes to accounting estimates or material prior year errors.

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

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

Caraline Eating Disorders Counselling and Support Services
Notes to the Accounts
for the year ended 31 March 2021

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Office Equipment	over 2 years
Fixtures, fittings, tools and equipment	over 5 years

Debtors

Debtors (including trade debtors, prepayments and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employee costs	2021	2020
Salaries and wages	192,416	130,049
Social security costs	14,102	8,390
Pension costs (defined contribution scheme)	5,302	3,841
	<u>211,820</u>	<u>142,280</u>

No employees received employee benefits for the reporting period of more than £60,000.

	2021	2020
	Number	Number
Charitable activities	5	4
Overheads	2	1
Average number of persons employed by the charity	<u>7</u>	<u>5</u>

During the year 2 Trustees (2020 - nil) received payment for services to the charity.

Brian Holmes received £13,750 (2020 - £nil) salary as an employee of the charity.

Wendy Whipp received £5,500 (2020 - £nil) for supervision services provided to the charity.

Caraline Eating Disorders Counselling and Support Services
Notes to the Accounts
for the year ended 31 March 2021

3 Tangible fixed assets

	Land and buildings £	Office Equipment £	Total £
Cost			
At 1 April 2020	107,101	1,288	108,389
Additions	-	11,443	11,443
At 31 March 2021	<u>107,101</u>	<u>12,731</u>	<u>119,832</u>
Depreciation			
At 1 April 2020	-	537	537
Charge for the year	-	2,632	2,632
At 31 March 2021	<u>-</u>	<u>3,169</u>	<u>3,169</u>
Net book value			
At 31 March 2021	<u>107,101</u>	<u>9,562</u>	<u>116,663</u>
At 31 March 2020	<u>107,101</u>	<u>751</u>	<u>107,852</u>
Freehold land and buildings:		2021	2020
		£	£
Historical cost		107,101	107,101
Cumulative depreciation based on historical cost		-	-
		<u>107,101</u>	<u>107,101</u>

Kline House, Luton was purchased in 1997 from a National Lottery grant and is held at historical cost.

In August 2021, the National Lottery Community Fund confirmed they no longer hold a financial interest in the property.

4 Debtors

	2021 £	2020 £
Trade debtors	3,785	215,180
Other debtors	<u>2,430</u>	<u>2,619</u>
	<u>6,215</u>	<u>217,799</u>

5 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	6,414	1,130
Taxation and social security costs	5,985	4,184
Other creditors	<u>1,440</u>	<u>218,130</u>
	<u>13,839</u>	<u>223,444</u>

Caraline Eating Disorders Counselling and Support Services
Notes to the Accounts
for the year ended 31 March 2021

6 Movement in funds	At 31/3/20	Net movement in funds	At 31/3/21
	£	£	£
General Funds	56,978	99,233	156,211
PCT and Grant Funding	46,734	51,979	98,713
Endowment Fund	107,101	(107,101)	-
Total Funds	210,813	44,111	254,924

Net movement in funds, included in the above are as follows

	Incoming resources £	Incoming resources £	Transfer £	Movement in funds £
Unrestricted funds				
General Funds	2,486	(10,354)	107,101	99,233
Restricted funds				
PCT and Grant Funding	326,509	(274,530)	-	51,979
Endowment funds				
Property Fund	-	-	(107,101)	(107,101)
Total Funds	328,995	(284,884)	-	44,111

In August 2021, the National Lottery Community Fund confirmed they no longer hold a financial interest in the property. The property Kline House, was moved from Endowment Funds to General Funds.