

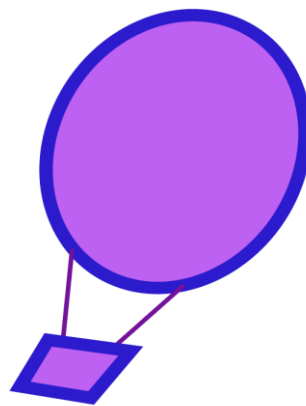
Registered number
1053897

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 2022



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 (resigned 6 September 2022)
Alan Jeffs (resigned 7 June 2022)
John Jackson
Wendy Whipp
Gareth Willmer

Independent Examiner

Mark Plane ACA
Whittaker Plane Ltd
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 29 August 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 2022, 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: 29/08/2022

Caraline Eating Disorders Counselling and Support Services

Registered number: 1053897

Chairperson's Report 2021-2022



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

Brian Holmes resigned as Trustee and Chair on 6th September 2022, but continues to fulfil the role of Treasurer as an administrative operative.

Towards the end of the year under review, we were presented with the same challenges as those affecting all other businesses across the United Kingdom – the potential for handling soaring costs. We, as a management team, believe that we took timely and, in the main, effective decisions so as to retain and competitively remunerate employees of the charity. Our planned and continuous investment in IT has rewarded us with more integrated information, thereby improving the efficiency of the whole workforce, and their ability to satisfy service demands. There remains a substantial funding shortfall, now preventing Caraline from being able to extend its services, which are clearly still in critical demand.

For virtually the entire period of 2021/22, Covid restrictions continued to constrain delivery of our essential community services. Policies adopted towards the end of the previous year, were successfully carried through, resulting in most of our service user targets being achieved.

Total revenues for the year were £377k, being almost 15% higher than the previous year. The increase in revenues was largely driven by the current higher running costs and recruitment increases in qualified personnel. General improvements and extensions in our fund-raising efforts also contributed to the rise in recorded income. For the financial year as a whole, expenditure exceeded income by £63k, and this result was anticipated at the beginning of the year. Effort must now be spent in securing additional future funds, so that the organisation can continue to meet its obligations both financially and contractually.

Again, our wonderfully dedicated team of staff continue to be as supportive and professional as ever. It has not been an easy year for any of them, and I take this opportunity, on behalf of my fellow Trustees, to thank them for their past heroic efforts, determination and patience.

Wendy Whipp
Chair of Trustees

Caraline Eating Disorders Counselling and Support Services

Registered number: 1053897
Service Director Report 2021-2022



The COVID-19 pandemic of 2020 has continued to affect the delivery of Mental Health Services, including the Voluntary Sector. Demand for service is high, with an observation of high levels of referrals being received. Given the high demand, Caraline adapted some of its current service provisions to offer evidence-based intervention to those that needed it. Working closely with our statutory partners to ensure all service users were within the service that best suited their needs. However, due to the high number of referrals received and lack of resources, we had to make a difficult decision to close our referrals temporarily in May 2021 and March 2022.

The development of evidence-based group interventions enables us to see more service users at one time in the ten-week Cognitive Behavioural Therapy for Eating Disorders (CBT-t) group programme. Therefore allowing individual therapy for the more complex presentations of eating disorders.

Recruitment

To help with service demand and acknowledge the difficulties of recruiting appropriately qualified clinicians to deliver the service. Caraline recruited two Assistant Psychologists and enrolled them on a two-year University Course. On completion of the course, the trainees would then be able to apply for full accreditation with BABCP as accredited CBT Psychotherapists. A peer support worker was recruited to provide Peer support to those on the waiting list and facilitate the Peer Support Group. An Executive Assistance was employed to help with the future planning of the service.

Current Services Provided by Caraline

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.

- Individual Enhanced Cognitive Behavioural Therapy for Eating Disorders CBT-e
- Individual Cognitive Behavioural Therapy CBT-T
- Eating Behaviour Groups
- Peer-led support group
- Carers Support Group
- Telephone Helpline
- Training

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 2022

	Unrestricted funds £	Restricted funds £	Endowment Funds £	2022 Total funds £	2021 Prior year funds £
Incoming Resources					
PCT Service Level Agreement	-	374,166	-	374,166	323,024
Donations	3,297	-	-	3,297	2,120
Grants	-	-	-	-	3,485
Bank Interest	-	-	-	-	66
Other Income	-	-	-	-	300
Total Income	3,297	374,166	-	377,463	328,995
Resources expended					
Wages and salaries	-	334,138	-	334,138	192,416
Pensions	-	8,720	-	8,720	5,302
Employer's NI	-	27,028	-	27,028	14,102
Subcontractor costs	-	11,500	-	11,500	41,284
Staff training and welfare	9,200	3,104	-	12,304	139
Rent	-	-	-	-	402
Rates and Utilities	-	662	-	662	725
Cleaning	1,620	-	-	1,620	2,743
Premises Maintenance	3,590	-	-	3,590	1,965
Postage, Freight & Courier	46	-	-	46	-
Light and Heating	-	2,344	-	2,344	3,921
General Expenses	98	-	-	98	10
Insurance	916	2,748	-	3,664	2,357
Printing & Stationery	-	927	-	927	1,421
IT Software and Consumables	-	6,941	-	6,941	8,092
Subscriptions	270	-	-	270	35
Telephone & Internet	758	2,274	-	3,032	2,126
Depreciation	-	7,353	-	7,353	2,632
Travel Expenses	-	410	-	410	16
Accountancy fees	1,440	-	-	1,440	1,640
Advertising and PR	-	-	-	-	717
Other legal and professional	7,540	5,340	-	12,880	-
Total Expenses	26,905	413,489	-	440,394	284,884
Surplus/(Deficit) of Income over Expenditure	(23,608)	(39,323)	-	(62,931)	44,111
Fund balance b/f	156,211	98,713	-	254,924	210,813
Surplus/(Deficit) of Income over Expenditure	(23,608)	(39,323)	-	(62,931)	44,111
Transfer between funds	-	-	-	-	-
Fund balance c/f	132,603	59,390	-	191,993	254,924

Caraline Eating Disorders Counselling and Support Services

Registered number: 1053897

Balance Sheet as at 31 March 2022

					2022	2021
	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £	Total £
Fixed assets						
Tangible assets	3	115,657	-	-	115,657	116,663
Current assets						
Debtors	4	303,484	-	-	303,484	6,215
Cash at bank and in hand		66,118	59,390	-	125,508	145,885
		<u>369,602</u>	<u>59,390</u>	<u>-</u>	<u>428,992</u>	<u>152,100</u>
Creditors: amounts falling due within one year	5	(352,656)	-	-	(352,656)	(13,839)
Net current assets		16,946	59,390	-	76,336	138,261
Net assets		<u>132,603</u>	<u>59,390</u>	<u>-</u>	<u>191,993</u>	<u>254,924</u>
Funds of the Charity						
Restricted funds		-	59,390	-	59,390	98,713
Unrestricted funds		132,603	-	-	132,603	156,211
Endowment funds		-	-	-	-	-
Total Funds		<u>132,603</u>	<u>59,390</u>	<u>-</u>	<u>191,993</u>	<u>254,924</u>

Signed:



Wendy Whipp
Print Name

29 August 2022
Date of approval



Signature

Brian Holmes
Print Name

29 August 2022
Date of approval

Caraline Eating Disorders Counselling and Support Services
Notes to the Accounts
for the year ended 31 March 2022

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 2022

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	2022	2021
Salaries and wages	334,138	192,416
Social security costs	27,028	14,102
Pension costs (defined contribution scheme)	8,720	5,302
	<u>369,886</u>	<u>211,820</u>

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

	2022	2021
	Number	Number
Charitable activities	10	5
Overheads	2	2
Average number of persons employed by the charity	<u>12</u>	<u>7</u>

During the year 2 Trustees (2021 - 2) received payment for services to the charity as authorised in the charity trust deed.

Brian Holmes received £20,000 (2021 - £13,750) salary as an employee of the charity.

Wendy Whipp received £11,500 (2021 - £5,500) for supervision services provided to the charity.

Caraline Eating Disorders Counselling and Support Services
Notes to the Accounts
for the year ended 31 March 2022

3 Tangible fixed assets

	Land and buildings £	Office Equipment £	Total £
Cost			
At 1 April 2021	107,101	12,731	119,832
Additions	-	6,346	6,346
At 31 March 2022	<u>107,101</u>	<u>19,077</u>	<u>126,178</u>
Depreciation			
At 1 April 2021	-	3,169	3,169
Charge for the year	-	7,352	7,352
At 31 March 2022	<u>-</u>	<u>10,521</u>	<u>10,521</u>
Net book value			
At 31 March 2022	<u>107,101</u>	<u>8,556</u>	<u>115,657</u>
At 31 March 2021	<u>107,101</u>	<u>9,562</u>	<u>116,663</u>
Freehold land and buildings:		2022	2021
		£	£
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	2022	2021
	£	£
Trade debtors	302,473	3,785
Other debtors	<u>1,011</u>	<u>2,430</u>
	<u>303,484</u>	<u>6,215</u>

5 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	2,770	6,414
Taxation and social security costs	8,540	5,985
Other creditors	<u>341,346</u>	<u>1,440</u>
	<u>352,656</u>	<u>13,839</u>

6 Independent Examiner's fee

In 2022 £1,000 (2021 - £1,000) was paid to Whittaker Plane Ltd for examination of the charity's accounts.

In 2022 £400 (2021 - £400) was paid to Whittaker Plane Ltd for payroll services.

Caraline Eating Disorders Counselling and Support Services
Notes to the Accounts
for the year ended 31 March 2022

7 Reserves policy

Caraline's policy is to hold 3 months of expenditure in cash reserves.

If the balance falls below this amount the trustees will be informed and monitor the balance weekly until it returns this level.

In 2022 this amount was £106,000.

8 Movement in funds

	At 31/3/21	Net movement in funds	At 31/3/22
	£	£	£
General Funds	156,211	(23,608)	132,603
PCT and Grant Funding	98,713	(39,323)	59,390
Endowment Fund	-	-	-
Total Funds	254,924	(62,931)	191,993

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

	Incoming resources £	Outgoing resources £	Movement in funds £
Unrestricted funds			
General Funds	3,297	(26,905)	(23,608)
Restricted funds			
PCT and Grant Funding	374,166	(413,489)	(39,323)
Endowment funds			
Property Fund	-	-	-
Total Funds	377,463	(440,394)	(62,931)

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.