

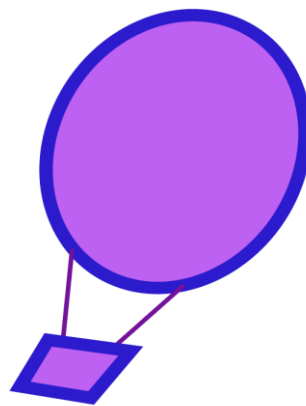
Registered number
1053897

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 2023



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

John Jackson

Wendy Whipp

Gareth Willmer (resigned 31st January 2023)

Grace Ambrose (appointed 6th September 2022)

Sara Yearwood (appointed 6th September 2022)

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 11 October 2023 and signed on its behalf.

Wendy Whipp
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 2023, 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: 11/10/2023

Caraline Eating Disorders Counselling and Support Services

Registered number: 1053897

Chairperson's Report for the year ended March 2022-2023

I took over the role of Chair of Trustees in September 2022 following the resignation of our long serving Chairperson, Brian Holmes. Gareth Willmer resigned as a trustee but we were joined by Sara Yearwood and Grace Yearwood.

There have been challenges both financially and with staff retention and recruitment. Three members of staff decided to leave their employment at the charity. A long serving member of the team passed away following their illness with cancer. Two members of the team have needed to take time off from their duties due to stress and ill health.

There have been successes with delivering 'The Body Project' in schools and providing training on eating disorders to other professionals. This has been done alongside the core work of delivering therapy, both in groups and individually, to those presenting with an eating disorder.

The money that is received from the NHS contract was late in being approved and this has lead the team to consider where other sources of financial support can be found to ensure that the charity is less reliable on this one contract.

We are looking ahead to what we hope will be a good year for the charity and those it serves.

Wendy Whipp

Chair of Trustees

Consultant Counselling Psychologist:

Associate Fellow of the British Psychological Society:

BABCP Accredited Cognitive and Behavioural Psychotherapist, Trainer & Supervisor

Brief Strategic Therapist

HCPC Registered Practitioner Psychologist

Caraline Eating Disorders Counselling and Support Services

Registered number: 1053897

Service Director Report: 2022-2023

Overview

Following on from the previous year, Caraline continues to implement interventions to help manage high levels of referrals within eating disorders. We continue to run Cognitive Behavioural Therapy groups, which has targeted high level of Binge Eating Disorder and Bulimia Nervosa. One-to-one therapy has also continued to support individuals with Anorexia Nervosa, OSFED and ARFID.

We have also been pushing preventative interventions through the implementation of 'the body project' within schools around Bedford, Luton and Milton Keynes. This intervention is critical as it addresses tackling body issues before eating disorders develop.

The charity has also developed training programmes supporting other services with eating disorder awareness training. Caraline and CAMHS led a joint training service across the region for professionals in the differences between eating disorders and disordered eating. The primary purpose was to help support services and professionals reduce the number of inappropriate referrals to services, help reduce individuals getting lost in the system, and reduce lengthy waiting list times.

Recruitment

Caraline maintained a full complement of staff, including CBT Therapists, Trainee CBT Therapists, Assistant Psychologists, a Peer Support Worker, and an admin team. Although there is still a demand for recruiting qualified psychotherapists, we have continued to support a trainee psychotherapist through a two-year University Course. On completion of the course, the trainee would then be able to apply for full accreditation with BABCP as an accredited CBT Psychotherapist.

Current Services Provided by Caraline

We still maintain a hybrid working model, both online and in person, allowing flexibility for the individuals within the service.

- Individual Enhanced Cognitive Behavioural Therapy for Eating Disorders (CBT-e)
- Individual Cognitive Behavioural Therapy Ten (CBT-t)
- Cognitive Behavioural Therapy Groups for Binge Eating Disorder and Bulimia Nervosa
- Peer-led Support Groups
- Carers Support Groups
- Telephone Helpline
- Training

Through the dedication of the team at Caraline and the support from our Trustees, funders, fundraisers and benefactors, Caraline was able to oversee targets and support for over 200 individuals during this period. I want to thank everyone for supporting the charity and the staff who have demonstrated their passion and dedication to supporting the individuals and their loved ones who come to our service for support.

Connor Sutton

Service Director

Caraline Eating Disorders Counselling and Support Services
Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds £	Restricted funds £	Endowment Funds £	2023 Total funds £	2022 Prior year funds £
Incoming Resources					
PCT Service Level Agreement	-	387,251	-	387,251	374,166
Donations	44,482	-	-	44,482	3,297
Grants	3,485	-	-	3,485	-
Bank Interest	20	-	-	20	-
Other Income	5,255	-	-	5,255	-
Total Income	<u>53,242</u>	<u>387,251</u>	<u>-</u>	<u>440,493</u>	<u>377,463</u>
Resources expended					
Wages and salaries	-	339,442	-	339,442	334,138
Pensions	-	8,203	-	8,203	8,720
Employer's NI	-	28,769	-	28,769	27,028
Subcontractor costs	-	12,000	-	12,000	11,500
Staff training and welfare	-	1,080	-	1,080	12,304
Travel and subsistence	557	-	-	557	-
Rates and Utilities	-	832	-	832	662
Advertising & Marketing	-	-	-	-	1,398
Bank Fees	69	-	-	69	29
Cleaning	942	-	-	942	1,620
Premises Maintenance	2,465	-	-	2,465	3,590
Postage, Freight & Courier	-	-	-	-	46
Light and Heating	-	2,235	-	2,235	2,344
General Expenses	132	-	-	132	98
Volunteer Expenses	-	-	-	-	-
Insurance	229	685	-	914	3,664
Printing & Stationery	-	1,930	-	1,930	927
IT Software and Consumables	-	8,100	-	8,100	6,941
Subscriptions	517	-	-	517	270
Telephone & Internet	852	2,556	-	3,408	3,032
Depreciation	-	7,979	-	7,979	7,353
Travel Expenses	-	-	-	-	410
Accountancy fees	6,950	-	-	6,950	1,440
Advertising and PR	51	-	-	51	-
Other legal and professional	492	5,340	-	5,832	12,880
Surplus/(Deficit) of Income over Expenditure	<u>39,986</u>	<u>(31,900)</u>	<u>-</u>	<u>8,086</u>	<u>(62,931)</u>
Fund balance b/f	132,603	59,390	-	191,993	254,924
Surplus/(Deficit) of Income over Expenditure	39,986	(31,900)	-	8,086	(62,931)
Transfer between funds	-	-	-	-	-
Fund balance c/f	<u>172,589</u>	<u>27,490</u>	<u>-</u>	<u>200,079</u>	<u>191,993</u>

Caraline Eating Disorders Counselling and Support Services**Registered number:** 1053897**Balance Sheet
as at 31 March 2023**

					2023	2022
	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £	Total £
Fixed assets						
Tangible assets	3	111,143	-	-	111,143	115,657
Current assets						
Debtors	4	60,154	-	-	60,154	303,484
Cash at bank and in hand		53,615	27,490	-	81,105	125,508
		<u>113,769</u>	<u>27,490</u>	<u>-</u>	<u>141,259</u>	<u>428,992</u>
Creditors: amounts falling due within one year	5	(52,323)	-	-	(52,323)	(352,656)
Net current assets		61,446	27,490	-	88,936	76,336
Net assets		<u>172,589</u>	<u>27,490</u>	<u>-</u>	<u>200,079</u>	<u>191,993</u>
Funds of the Charity						
Restricted funds		-	27,490	-	27,490	59,390
Unrestricted funds		<u>172,589</u>	<u>-</u>	<u>-</u>	<u>172,589</u>	<u>132,603</u>
Total Funds		<u>172,589</u>	<u>27,490</u>	<u>-</u>	<u>200,079</u>	<u>191,993</u>

Signed:

Wendy Whipp

11th October 2023

John Jackson

11th October 2023

Caraline Eating Disorders Counselling and Support Services
Notes to the Accounts
for the year ended 31 March 2023

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 2023

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:

Office Equipment over 2 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

Employee costs	2023	2022
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.

	2023 Number	2022 Number
Charitable activities	10	5
Overheads	2	2
Average number of persons employed by the charity	12	7

During the year 1 Trustee (2022 - 2) received payment for services to the charity as authorised in the charity trust deed.

Wendy Whipp received £12,000 (2022 - £11,500) for supervision services provided to the charity.

Caraline Eating Disorders Counselling and Support Services
Notes to the Accounts
for the year ended 31 March 2023

3 Tangible fixed assets

	Land and buildings £	Office Equipment £	Total £
Cost			
At 1 April 2022	107,101	19,077	126,178
Additions	-	3,465	3,465
At 31 March 2023	<u>107,101</u>	<u>22,542</u>	<u>129,643</u>
Depreciation			
At 1 April 2022	-	10,521	10,521
Charge for the year	-	7,979	7,979
At 31 March 2023	<u>-</u>	<u>18,500</u>	<u>18,500</u>
Net book value			
At 31 March 2023	<u>107,101</u>	<u>4,042</u>	<u>111,143</u>
At 31 March 2022	<u>107,101</u>	<u>8,556</u>	<u>115,657</u>
Freehold land and buildings:		2023	2022
		£	£
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	2023	2022
	£	£
Trade debtors	58,255	302,473
Other debtors	<u>1,899</u>	<u>1,011</u>
	<u>60,154</u>	<u>303,484</u>

5 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	2,797	2,770
Taxation and social security costs	7,612	8,540
Other creditors	<u>41,914</u>	<u>341,346</u>
	<u>52,323</u>	<u>352,656</u>

6 Independent Examiner's fee

In 2023 £1,000 (2022 - £1,000) was paid to Whittaker Plane Ltd for examination of the charity's accounts.

In 2023 £400 (2022 - £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 2023

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 2023 this amount was £108,000.

8 Movement in funds

	At 31/3/22	Net movement in funds	At 31/3/23
	£	£	£
General Funds	132,603	39,986	172,589
PCT and Grant Funding	59,390	(31,900)	27,490
Total Funds	191,993	8,086	200,079

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

	Incoming resources £	Outgoing resources £	Movement in funds £
Unrestricted funds			
General Funds	53,242	(13,256)	39,986
Restricted funds			
PCT and Grant Funding	387,251	(419,151)	(31,900)
Endowment funds			
Property Fund	-	-	-
Total Funds	440,493	(432,407)	8,086