

Off The Record Annual Report

2020 - 2021

OFF THE RECORD (South East Hampshire)

Registered Office: Threeways, 138 Purbrook Way Leigh Park Havant Hampshire PO9 3SU

Registered Company Number: 3333729 (England And Wales) Registered Charity

Registered Charity Number: 1064275

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

	Page
Report of the Trustees	2 to 12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16 to 25

**REPORT OF THE TRUSTEE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st MARCH 2021**

FOR OFF THE RECORD (South East Hampshire)

PATRONS Mr S Frampton MBE, Mrs K Sexton MBE, Dr P Mills (Honorary)

TRUSTEE DIRECTORS 31st March 2021:

- Miss J Powell
- Mr R Giles
- Mr HC Thompson (Chair)
- Mr A Carter
- Ms. Jo Reddin

INDEPENDENT EXAMINER: P Underwood FCCA Morris Crocker Chartered Accountants Station House North Street Havant Hampshire PO9 1QU

BANKERS: CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ 1 OFF THE

The Trustee Directors present their report with the financial statements of the Charitable Company for the year ended 31st March 2021.

The trustees have adopted the Provisions of 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).

Chair's Report

2020/21 was a difficult year for Off The Record as the COVID-19 lockdown made face to face counselling very difficult, also the majority of our office functions and staff activities had to be performed from home. We were however lucky enough to win some special grants from The National Lottery to equip the office with screens, some new laptops and phones which enabled us to start an online counselling and group work and young carers service.

Fundraising activity for the year continued to be successful despite the lockdown and we received £363.6k (+5%), including major contributions from the National Lottery, The Blagrove Trust, Michael & Betty Little Trust, John Pritchard & Henry Smith as well as some local authority funding from HYA & HYCA. Spending however increased by 16% to £298.6k due to higher staff costs and the need to take on some counsellors on a paid rather than voluntary basis to reduce the waiting list.

We have felt particularly proud of all the support delivered in what has been a difficult year for our young people, include achieving a fully mobilised service across telephone and video counselling and group work to ensure service continuation, whilst also ensuring safe face to face services are available for the most vulnerable, and coping with significantly increased and complex demands thanks to changes in our service model and organisational structure.

Finally, I would like to thank our donors, supporters, staff and volunteers who all work hard every day giving their time, resources, enthusiasm & expertise towards making OTR such a truly remarkable social organisation serving and helping young people thrive in our local community.

Howard Thompson

OFF THE RECORD – *striving for the emotional well-being of all young people*

MISSION STATEMENT

Off The Record's mission is to help young people to achieve emotional health and well-being, through early intervention, support, signposting, groupwork and counselling. Our vision is to strive for the emotional well-being of all young people.

A MESSAGE FROM OUR NEW CEO – KATE GLASBY

Covid-19 has affected every area of young people's lives across social, economic, and cultural factors. Young people saw drastic changes to their world, affecting their mental well-being, employment, income loss, disruptions to education, familial relations, and friendships, as well as a limitation to individual freedoms. As stated in a recent report from UK Youth, these issues and many others are contributory factors "to the most cited problem facing young people during the pandemic – poor wellbeing and mental health."

For OTR; Covid-19 represented an extraordinary operating environment in which small face-to-face community services like OTR face unprecedented challenges. A few of the many tasks associated with protecting service delivery to young people included; purchasing a full suite of IT hardware, replacing all furniture and fittings to wipe clean, upgrade to soft phone telephony systems, transferring our service delivery from in-person to telephone and online, and supporting, retraining and engaging a volunteer-led service.

Despite it all, we worked diligently and adapted to every predicament, to what is now a fully operational blended service offering more choice and equality of access to our clients than ever before. We were extremely proud to be fully operational as a staff and volunteer team back at the office during September 2020 and offering safe close contact face-to-face services to our most vulnerable young people as early as October 2020.

I am continually in awe of the dedication and skill of our whole team of staff and volunteers to deliver an exceptional standard of service in what has been a year of unprecedented demand and increasing complexity of need.

We enter this new financial year in a changing and somewhat uncertain world, with new hope and vision, and stronger than ever before thanks to our people and supporters.

A heartfelt thank you to all of our staff, volunteers, suppliers, and funders for your service and support to our community's young people.

Quotes from our Volunteers

"As a previous volunteer, Off The Record has had a big impact on my career and my transition into becoming a qualified counsellor. It really is great to be working for an organization that I feel passionate about and truly believe in"

"I have always enjoyed Off The Record, a very supportive organization who offer great training. I have really enjoyed my time with OTR. I have had some great experiences with clients. A good learning curve, especially when studying"

"I really enjoy volunteering at OTR. I find it a very helpful positive place which I enjoy coming to. I feel very valued and cared for, thank you"

SERVICE STATISTICS 2020 - 2021

This year we offered a range of services to young people such as volunteer delivered weekly calls offering information & support, a year-round programme of counselling, a young carers programme and groupwork activities. As with the previous year self referrals by young people themselves or family members make up 52% of all referrals received. The remaining referrals were split across GPs, Schools and other Youth organisations with an increase to 12% (7% 2019/20) from Children & Adolescent Mental Health Services (CAMHS). We actively encourage health professionals to promote self referral as it is a stronger pathway for them into service. Those choosing to access the service themselves is an important factor in the outcomes we help to achieve. The predominate need expressed at referral remains anxiety followed by anger and relationship concerns both with family and peers. A factor we have noticed since the pandemic and Lockdown 2 is an increased in a combined 'depressive disorders' and 'disordered eating'. Something we have focussed on by strengthening our liaison with CAMHS nurses and eating team, and by increasing training in self and suicide, and safety planning.

INFORMATION AND SUPPORT SERVICE

The staff team were supported by a pool of **10 - 14 support volunteers** providing a range of information and support over the phone, Monday to Thursday afternoon and evenings and on Friday afternoons.

Administrators

Phone contact time with clients last year was **145 hours**, lower than previous years due to the pandemic's impact on attending the centre to make calls, and a decline in volunteering across the sector.

This covers weekly support calls to ensure continuity of engagement with OTR and feeling held, along with signposting to other local agencies and national websites and contact calls.

Our support worker services only briefly closed in the early part of COVID and were soon resumed and delivered over the phone throughout covid and then moved to home-based telephone delivery during Lockdown 2.

COUNSELLING

1884 Sessions Offered across 350 unique service users, and 81% of those sessions were attended, which demonstrates a good measure of young person engagement considering some cancellations due to COVID, with only a 9% no show rate.

The volunteer counsellors, live or work locally (in private counselling practice, schools, children, and mental health services) they bring those skills and knowledge into the service. Other volunteers are on counselling placement, gaining their 100 hours of practice to complete their diploma qualifications.

COVID saw the counselling sector face its biggest challenge. As a close contact service, and most community organisations relying on face to face delivery methods, the scale and pace of change meant huge amounts of investment in training hardware and resources. OTR was grateful for crisis funding from organisations such as Big Lottery and Hampshire and Isle of Wight Community fund, to ensure we had the hardware and resources, and funding to deliver a responsive service to those in need of counselling and support.

The pandemic also meant dealing with the challenge of increased demand and complexity in client presentations as young people were and still are facing a mental health crisis. We responded with improved client journey experience and systems to fast track young people and reduce wait times. We increased the amount of regular training and CPD in specialist areas where young people were struggling more (depressive disorders, disordered eating, body image, and increasing self-harm and suicidal ideation).

COVID also represented a sector wide decrease in volunteers due to age, health concerns, prioritising paid work, own mental health, and capacity to give up spare time, alongside all of the normal challenges we faced as a society regarding family, relationships, and home schooling. We responded by offering sessional paid counselling work for the first time to ensure we had the right level of qualified counsellors to meet demand. Whilst also continuing to recruit and create an attractive volunteer offer for training and qualified volunteer counsellors.

The Board and Staff at OTR are hugely appreciative of the volunteer time, care, and professionalism.

Counselling Quotes

"They can and will help you. It might seem a little nerve racking at first but all they want to do is help you."

"An extremely good service with some lovely people. Will help you to help yourself, and provide a safe space to air your thoughts productively."

"I learned a lot about myself and how to manage things like my physical and mental health"

YOUNG CARERS

1772 attendances were recorded across 474 programmes of 121 and group activity, attended by 355 unique service users.

The long running Havant young carer programme continues as one of Off the Record's services with funding from the Hampshire wide consortium and additional local and national funding. The programme offers a mix of support information and fun to those young people with regular caring duties for family members. We visit several local schools on a regular basis offering in school support, drop-in sessions for parents at Leigh Park Community centre, monthly social support groups for specific ages and fun events! The provision of events and time out is critical, it enables the younger ones to be children, play and have fun, the older ones get time away from responsibilities, peer support and access to information and support.

In response to the pandemic, the group work team worked quickly to get the Young Carers service up and running online within approximately 3 weeks of home working. A traffic light system was developed where families most at risk during this time were identified to ensure appropriate support. Parents and young people were contacted weekly. We were signposting to other support agencies and referring to foodbanks where required.

We created online sessions for different age groups of Young Carers and were running 3 per week. 1-1 sessions were available for those that needed extra support and a few face to face socially distant outside meetings occurred when required. We moved the parents' coffee morning to zoom and supported parents in that way every week ensuring community and contact in the face of social isolation. They nominated us for the Alan Mak's Charity of the Year which we were very proud to receive.

An Art challenge was set up via Facebook to engage families, young people and other members of the community to have a focused daily activity and allowing friendships to be made.

Any information we received that was offering support to young people and families we posted to our Facebook page, for example posts from the school nurse team, offering support with health questions, activity groups run by The Children's society etc.

Weekly 'online pub quiz' evenings were set up for our over 18 year old young carers to help bring a social aspect to their lives, parents, older young carers and OTR staff and volunteers took part and enjoyed these.

Once lockdown eased in the summer, we were able to meet small numbers of Young Carers in an outside space, we arranged nature walks with quizzes and prizes and family picnics. We also ran 3 craft sessions for small numbers to come into centre and see us face to face, they were all excited to come in and do something practical.

During September the Havant Rotary gave funds to buy pizza for the young people which was really appreciated. Once the schools were back, we were able to go back in and support them in their bubbles, we attended 2 local schools during this time. Not all schools were ready for outside agencies to return, so small groups were set up to meet in centre with safety guidelines in place and changed from monthly youth groups to weekly with lower numbers. Parents coffee morning recommenced face to face from the Autumn term. We even managed to get in a well-loved Bushcraft trip with Embers Bushcraft in East Meon in September.

At Halloween we put on a socially distanced ghost walk where many of our volunteers dressed up to make their ghost walk extra spooky and hand out sweets along with ghost stories. When Christmas arrived covid numbers were rising and we were put back into tier 4 with heavy restrictions, so we had to cancel our Christmas party. Instead, we put together Christmas parcels and drove them out to all our active Young Carers, in the parcels were gifts, treats and family activities. This was part funded by the Winter grant fund from HCC. As the New Year came in, we were put back into lockdown where all services immediately reverted to online groups and activities.

Thank you to The Big Lottery for their understanding on the changes we all had to make, HCC for their support and extra pots of money, The Havant Rotary for their continued support, and HYCA especially Lee Culhane who has been an amazing support to us all over this time.

Young Carers Quotes

"thank you for giving me something to do in lockdown, I liked the games and running around to find things when we was online, it was something I looked forward to every week" female aged 13

"I just want to thank the Young Carers team for all the support you've given to me and my children during this unknown and scary time, you've been really helpful and kind, it's been good to know you're there and come to a coffee morning online, it's been appreciated" a parent

GROUPWORK ACTIVITIES

We ran 635 individual sessions of Group Work in schools and in centre offered with an attendance rate of 84%

Groupwork happens in local schools and the local community, and this year we have focussed on consolidating and improving our 'Managing Emotions' 6 week course, whilst ensuring it has the flexibility to be adapted the needs and presentations of the young people attending. Sexual health and relationship

presentations are given to whole year groups and we provide from our Leigh Park Community room free condoms and chlamydia testing.

Since September 2019, Off the Record was running an 'Adopting a Healthy Lifestyle' project with Portsmouth City Council. We have predominately been working with the over 18's at the Foyer. These young people (mostly care leavers) are producing some amazing artwork and cooking some tasty, healthy meals. COVID presented a huge challenge to meet with young people and access the residences, however we were able to ensure they had access to the resources purchased for their use in art and wellbeing activities, along with a range of videos and online tools created by the Group Work Team.

Despite lockdown the group work team moved quickly to online ensuring at least 2 sessions of our managing emotions course offered throughout the year. Taking the time to re-write Managing Emotions course so that it was more suitable to online. We were able to consult with the young people and look at what worked best for them virtually, so they were a part of the development process.

After the summer period, it was a busy Autumn half term, getting back into schools and working with them around their different protocols in their individual settings. Going back into our regular schools was challenging due to Covid and new school safety procedures. However, despite that we were working with 4 schools each week. We went into Purbrook Park, Warblington and Bourne community college on a weekly basis and Park community school transported 2 groups of their students to us per week, this was something we hadn't done before but it worked well, as we had quickly adapted our covid safety procedures for face to face working.

We continued to run 2 sessions of Managing Emotions courses via Zoom and one face to face so that was 3 groups per week in centre. We managed to catch up with those that did not get to finish the course as we were put into lockdown. Following increasing young person zoom fatigue we saw a decline in numbers as the year progressed which inspired us to return to face to face as soon as it was safe to do so. However even with lower online numbers we found that we were reaching the ones that would not attend a physical group or face to face counselling, for those it was an invaluable experience and chance to talk.

2021 lockdowns meant our switch back to online was more effective. We set up 2 groups online that were offered out to 3 local schools, Warblington, Bourne and Oaklands. These were run during the school day so those at school could attend. They were allowed a safe space in school that they could log on and join us.

Attendance was lower than before and we had the issues of no cameras or voices again, so this was a challenging 2 groups. Numbers dwindled after about 6 weeks and the groups came to a natural end and we moved back to face to face in the spring with a great welcome and response to this from our young people.

Group Work Quotes

"my daughter really enjoyed the online course, I didn't think she'd do it but she loved it. I didn't think she'd come out to the group in the centre but it is incredible that she leaves the house and attends, she doesn't want to speak but at least she's there" a parent

"the course has made me realise that my thoughts and feelings are valid and it's normal to feel these things" female aged 14.

ACHIEVEMENTS IN 2020 - 2021

Adapting to COVID

- Full COVID secure premises adaptations. New hardware and tech to support fully blended service delivery across telephone, zoom, and covid safe in person delivery.
- Developed new processes to allow those clients that are unable to access services remotely, to access well managed covid-secure face to face services. This ensures that those that can't or are unable to receive services remotely (often our most vulnerable clients) can receive an in-person service, either due to digital poverty, no access to a safe confidential space, or due to a presentation or condition that requires face to face.
- Revised policy and process to ensure therapeutic services transferred online in a safe and ethical way.
- 'Counselling Online' training roll out to all counsellors to support them to move to telephone and online counselling.

Responding to new and increased needs of young people

- We regularly review our service user's presenting issues and survey our counselling and group workforce in order to tailor CPD and training to mirror the needs of our young people. For example we have run CPD training days on Anxiety, Trauma, Cyber Bullying, Body Dysmorphia, Eating Disorders and Abuse and Exploitation.

Listening to feedback and improving our service – reducing wait lists and wait times

- We have changed our client intake journey to streamline the touchpoints between 'referral' and 'receipt of service' from an average of 7-9 touchpoints, to just 1-2. (This has been achieved by better use of our communication methods and database, and by growing our administration team remit to be more responsive to resolving enquiries and triaging requests at first voice.)
- As a result of the above our wait list times now range from 0-2 weeks for group work, 4-6 weeks for over 18 counselling, and 4-18 weeks for under 18 counselling.
- We have launched a new Clinical Intake Assessment (January 2021) which enables young people to receive a more rigorous assessment of need and ensures that the service they are applying for is relevant and suitable for their needs.

Developing new tools to measure young people's needs and equality of access, and delivering a new service evaluation tool to hear a better quality of Youth Voice

- We are changing our service evaluation and outcomes measures this Summer, to improve the quality of data around young people's needs and feedback into the service, plus a new outcomes framework that demonstrates a clearer view of the difference we make.
- New Year and spring have seen us work with our database provider to develop a new webform that will be accessed via our website and overlay our database, resulting in a more secure and quicker receipt of referrals via any route; self, parent, carer, or third party, plus reduced back-office administration time. Upgrades to our systems allow for better monitoring of contextual factors and presenting needs.

Better networks and partnership working - Community projects.

- We are more connected than ever before to our local statutory and voluntary sector partners, being a regular presence at Early Help Hubs and Local Children's Partnerships, and supporting the new community 'back to basics' campaign, alongside Havant Family Support Services (Hampshire County Council), Havant CAMHS, Motiv8 and Mind.

MOVING FORWARD 2021 - 2022

Youth Voice

Big Lottery and Blagrove funding has strengthened our position to pursue our goal of amplifying youth voice within the charity, via their 'Restart Youth' Fund, to support a young person into a position of influence and control via positive action, to be delivered in the latter part of the year.

We have also created new service evaluation surveys to develop a better quality of youth voice.

A new Youth Board is planned for April 2022 launch, and we are actively encouraging young people to apply for our Youth Board and new staff positions using positive action advertising in youth spaces.

Re Brand and New Website for 2022

Our new Website and Brand Development Project will oversee a project in the latter half of 2021 to go out to complete focus group and engagement sessions with our young people and their families to inform, feedback and support the redesign of our brand and website, alongside the development of our new fundraising strategy and business plan.

Launch our new Youth focussed Brand Vision and Mission Statement will be launched as part of the new Website in Q4 21/22.

FINANCIAL REVIEW

The results for the financial year and the financial position of Off The Record (South East Hampshire) are shown in the accompanying financial statements. The net Income for the financial year ending 31st March 2021, is £65k (2020: £89k). The trustees believe the income will drop to 80% of planned expenditure in 21/22 due to the impact of COVID on large grant awarding bodies that were diverted to distribute government emergency covid relief.

Overall operational expenses for the year was £298k (2020: £257k). Our major expenditure remains the employment of a skilled staff team, the infrastructure cost to run a small local charity office e.g. IT, maintenance and recruitment, training, support and supervision of a large volunteer counsellor and support work team.

The successful fundraising year has meant we have been able to carry secured funding into 2021 - 2022 enabling us to keep constant the level of service delivery and pursue plans for further developments and additional project extensions.

Major Trust Funders (£10,000 or over), John Pritchard Trust (35k), The Henry Smith Charity (22.9k), The Blagrove Trust (£20k), Michael and Betty Little (42k), The Sobell Foundation (20k)

Our membership of two Hampshire wide consortiums, Hampshire Young Carers Alliance (56k) and Hampshire Youth Access (19k) has continued to protect our ability to deliver young carers services and counselling for 11-17 year olds in the Havant Borough.

COVID Crisis funding from The National Lottery Community Fund enabled us to effectively respond to the increase demand through a project to develop online resource, and a new Clinical Intake and Triage process across the organisation. The Portsmouth Foyer project (22k) supported by Portsmouth City Council enabled us to provide in person, and post covid remote resources to support a WRAP style of emotional wellbeing and resilience activities with the group work team youth workers.

We have had success with a variety of local engagements receiving funded work from Hampshire and IOW Community Fund, and gratefully received donations and grants from Vera Outhwaite, The Clothworkers Foundation, Truemark Trust, Albert Hunts Trust, Highway One Trust, Lions Club of Hayling, Sisters of Mercy, and Charlotte Bonham-Carter Charitable Trust.

The trustees foresee that the organisation has appropriate financial resources to maintain its business risks successfully and continue its operational existence, despite the current uncertain economic outlook as a result of COVID-19.

STRUCTURE AND GOVERNANCE

Off The Record is a Company limited by guarantee (with no share capital). The Memorandum and Articles of Association form the governing document which also determines the re-appointment and resignation of Trustee Directors. The Trustees hold the charity in trust for current and future beneficiaries by:

- providing leadership and direction within the ethos and values of the charity
- being responsible for the effective performance and management of the charity
- ensuring that the charity complies with all legal and regulatory requirements
- undertaking ambassadorial roles
- working as a team

The Board of Trustees is legally responsible for the strategic direction of the charity including approving the annual plan and budget. The Board monitors risk and progress against these plans and budgets and it makes decisions about the appointment of trustees and senior staff. Lead trustees are appointed to oversee key areas of work as needed.

PUBLIC BENEFIT

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's activities and in planning future activities. All our charitable activities deliver public benefit because they exist to serve the public and ensure that children, young people, their parents, and families as well as professionals working in the field of mental health benefit from our work and services.

RISK ASSESSMENT

The trustees continue to review of the major risks to which the charity is exposed. Where appropriate systems, controls or procedures have been established to mitigate the risks the charity faces. Eight risk areas are routinely reviewed, and an audit kept on the findings.

- | | |
|---|---|
| 1. Governance | 5. Financial Management |
| 2. External Environment | 6. Fund raising |
| 3. Service Delivery – clients, funders, partners | 7. Operational - staff, volunteers, policy/practice |
| 4. Compliance – legal, charity regulation, ethics | 8. Technology & IT Security |

The aim of the mitigations is to ensure sustainability, good governance and safe work practices and good service management.

Financial monitoring and review are ongoing, with reports tabled for each board meeting along with a service update from the CEO. All policy and procedures are reviewed annually, with a programme in place for fuller review and amendment, on a rolling 2-3 year programme by the trustees. A full safeguarding review with an external assessor was undertaken with subsequent amendments and enhancements made to

our practice, chiefly introducing an electronic safeguarding, and recording system. Disclosure and Barring Service (DBS) checks are part of a safer recruitment and induction process, safeguarding training at induction and regular updates for staff and volunteers is an embedded work practice.

INVESTMENT POLICY

The Board of Trustees have reviewed the financial situation and concluded it is unable to consider long-term investments. All funds are currently dedicated to running and delivering a quality information, support, groupwork and counselling service and meeting the charity reserve policy.

RESERVES POLICY

The reserves policy considers the Charity Commission's guidance on reserves. We have looked at why we need reserves, how much this should be and that we compare the need regularly with the amount held. Our current policy is to hold a least reserve of 3 months running costs ideally 6 months, to ensure well-managed ethical endings or hand-over of support for clients, if a major cut in funding ever occurs. Reducing or ending support to young people, especially those such as the young carers who have long-term support with Off The Record, would take time to organise and enact in the way we would wish for the safety etc., of our clients. The reserves in case of closure would also need to enable redundancy and other closure costs.

The year end reserves total £277,372 which is to cover any potential closing down costs and also to cover possible funding shortfalls in future years.

Approved by order of the board of trustees on 30-11-2021 and signed on its behalf by:


.....
H C Thompson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
OFF THE RECORD (SOUTH EAST HAMPSHIRE)**

Independent examiner's report to the trustees of Off the Record (South East Hampshire) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

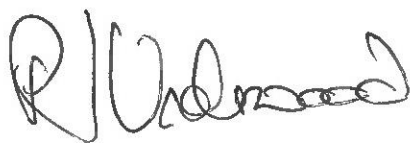
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Underwood
FCCA
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 30 November 2021

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,840	2,625	6,465	9,639
Charitable activities	4				
Support for young people		149,919	206,533	356,452	335,434
Investment income	3	<u>713</u>	<u>-</u>	<u>713</u>	<u>1,731</u>
Total		154,472	209,158	363,630	346,804
EXPENDITURE ON					
Raising funds	5	21,733	17,313	39,046	35,710
Charitable activities	6				
Support for young people		109,576	150,007	259,583	221,653
Total		<u>131,309</u>	<u>167,320</u>	<u>298,629</u>	<u>257,363</u>
NET INCOME		23,163	41,838	65,001	89,441
RECONCILIATION OF FUNDS					
Total funds brought forward		210,654	1,717	212,371	122,930
TOTAL FUNDS CARRIED FORWARD		<u>233,817</u>	<u>43,555</u>	<u>277,372</u>	<u>212,371</u>

The notes form part of these financial statements

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

BALANCE SHEET
31 MARCH 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	12	19,488	2,671
CURRENT ASSETS			
Debtors	13	19,847	20,394
Cash at bank and in hand		<u>250,820</u>	<u>271,870</u>
		270,667	292,264
CREDITORS			
Amounts falling due within one year	14	(12,783)	(82,564)
NET CURRENT ASSETS		<u>257,884</u>	<u>209,700</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		277,372	212,371
NET ASSETS		<u>277,372</u>	<u>212,371</u>
FUNDS	16		
Unrestricted funds		233,817	210,654
Restricted funds		<u>43,555</u>	<u>1,717</u>
TOTAL FUNDS		<u>277,372</u>	<u>212,371</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30-11-2021 and were signed on its behalf by:

H C Thompson - Trustee

The notes form part of these financial statements

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Improvements to property	- 10% on cost
Computer equipment	- 25% on cost

Individual fixed assets costing £500 or more are capitalised at cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the Trustee Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

continued...

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties and investments in non-puttable ordinary shares.

Trade and other debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, deposits with banks and other short-term highly liquid investments and bank overdrafts. In the balance sheet, bank overdrafts are shown within borrowings or current liabilities.

Trade and other creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	6,465	9,194
Sundry receipts	-	445
	<u>6,465</u>	<u>9,639</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest	<u>713</u>	<u>1,731</u>

All investment income is derived from assets held in the United Kingdom.

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Grants from local councils	Support for young people	<u>356,452</u>	<u>335,434</u>

continued...

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

5. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Staff costs	12,218	14,886
Other attributable costs	<u>26,828</u>	<u>20,824</u>
	<u>39,046</u>	<u>35,710</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Support for young people	<u>143,702</u>	<u>115,881</u>	<u>259,583</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Support for young people	<u>99,919</u>	<u>15,962</u>	<u>115,881</u>

Support costs, included in the above, are as follows:

Management

	2021 Support for young people £	2020 Total activities £
Salaries	48,342	5,516
Establishment costs	22,065	18,637
Administrative expenses	27,321	37,047
Depreciation of tangible fixed assets	<u>2,191</u>	<u>892</u>
	<u>99,919</u>	<u>62,092</u>

Governance costs

	2021 Support for young people £	2020 Total activities £
Meeting costs	1,644	1,001
Support costs	12,218	5,516
Accountancy fees	<u>2,100</u>	<u>1,512</u>
	<u>15,962</u>	<u>8,029</u>

continued...

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	<u>2,191</u>	<u>892</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

During the year no trustee(s) (2020: nil) were reimbursed out of pocket expenses (2020: £nil).

10. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021 <u>12</u>	2020 <u>12</u>
Average number of all types of staff		

No employees received emoluments in excess of £60,000.

Key management personnel consisted of 4 managers in 2021 (2020: 3) with a total cost of £87,549 (2020: £65,312).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,054	585	9,639
Charitable activities			
Support for young people	205,605	129,829	335,434
Investment income	<u>1,731</u>	<u>-</u>	<u>1,731</u>
Total	216,390	130,414	346,804
EXPENDITURE ON			
Raising funds	28,662	7,048	35,710
Charitable activities			
Support for young people	<u>98,138</u>	<u>123,515</u>	<u>221,653</u>
Total	126,800	130,563	257,363
NET INCOME/(EXPENDITURE)	89,590	(149)	89,441

continued...

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	121,064	1,866	122,930
TOTAL FUNDS CARRIED FORWARD	<u>210,654</u>	<u>1,717</u>	<u>212,371</u>

12. TANGIBLE FIXED ASSETS

	Improvements to property £	Computer equipment £	Totals £
COST			
At 1 April 2020	7,785	42,101	49,886
Additions	<u>2,536</u>	<u>16,472</u>	<u>19,008</u>
At 31 March 2021	<u>10,321</u>	<u>58,573</u>	<u>68,894</u>
DEPRECIATION			
At 1 April 2020	7,785	39,430	47,215
Charge for year	<u>106</u>	<u>2,085</u>	<u>2,191</u>
At 31 March 2021	<u>7,891</u>	<u>41,515</u>	<u>49,406</u>
NET BOOK VALUE			
At 31 March 2021	<u>2,430</u>	<u>17,058</u>	<u>19,488</u>
At 31 March 2020	<u>-</u>	<u>2,671</u>	<u>2,671</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	11,138	11,962
Prepayments	<u>8,709</u>	<u>8,432</u>
	<u>19,847</u>	<u>20,394</u>

continued...

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	10,614	2,689
Social security	-	2,880
Accruals and deferred income	-	73,895
Accrued expenses	<u>2,169</u>	<u>3,100</u>
	<u>12,783</u>	<u>82,564</u>

	2021	2020
	£	£
Brought forward	73,895	112,676
Amount released to incoming resources	(73,895)	(112,676)
Amount deferred in year	<u>-</u>	<u>73,895</u>
Carried forward	<u>-</u>	<u>73,895</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	19,488	-	19,488	2,671
Current assets	227,112	43,555	270,667	292,264
Current liabilities	<u>(12,783)</u>	<u>-</u>	<u>(12,783)</u>	<u>(82,564)</u>
	<u>233,817</u>	<u>43,555</u>	<u>277,372</u>	<u>212,371</u>

16. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	118,693	23,163	141,856
Designated fund	<u>91,961</u>	<u>-</u>	<u>91,961</u>
	210,654	23,163	233,817
Restricted funds			
Awards for all	593	1,777	2,370
Hampshire County Council	-	3,000	3,000
HYCA	-	126	126
Henry Smith Charity	-	1,000	1,000
Kenwood Community Fund	1,124	2,893	4,017
No Limits Consortium	-	1,750	1,750
Portsmouth City Council	-	7,835	7,835
Highway One Trust	-	2,950	2,950
National Emergency Fund	-	4,605	4,605
National lottery Covid Emergency Fund	-	13,189	13,189
The Clothworkers' Foundation	<u>-</u>	<u>2,713</u>	<u>2,713</u>
	1,717	41,838	43,555

continued...

TOTAL FUNDS	<u>212,371</u>	<u>65,001</u>	<u>277,372</u>
--------------------	----------------	---------------	----------------

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	154,472	(131,309)	23,163
Restricted funds			
Awards for all	9,920	(8,143)	1,777
Hampshire County Council	3,000	-	3,000
HYCA	56,580	(56,454)	126
Henry Smith Charity	22,900	(21,900)	1,000
Kenwood Community Fund	2,893	-	2,893
No Limits Consortium	2,625	(875)	1,750
Portsmouth City Council	22,224	(14,389)	7,835
Highway One Trust	7,500	(4,550)	2,950
National Emergency Fund	4,816	(211)	4,605
National lottery Covid Emergency Fund	64,740	(51,551)	13,189
The Clothworkers' Foundation	2,713	-	2,713
Covid 19 Job Retention Scheme	9,247	(9,247)	-
	<u>209,158</u>	<u>(167,320)</u>	<u>41,838</u>
TOTAL FUNDS	<u>363,630</u>	<u>(298,629)</u>	<u>65,001</u>

continued...

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	44,523	89,590	(15,420)	118,693
Designated fund	<u>76,541</u>	<u>-</u>	<u>15,420</u>	<u>91,961</u>
	121,064	89,590	-	210,654
Restricted funds				
Awards for all	791	(198)	-	593
Kenwood Community Fund	-	1,124	-	1,124
Local Sustainability Fund	<u>1,075</u>	<u>(1,075)</u>	<u>-</u>	<u>-</u>
	<u>1,866</u>	<u>(149)</u>	<u>-</u>	<u>1,717</u>
TOTAL FUNDS	<u>122,930</u>	<u>89,441</u>	<u>-</u>	<u>212,371</u>

continued...

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	216,390	(126,800)	89,590
Restricted funds			
Awards for all	-	(198)	(198)
Children In Need	7,526	(7,526)	-
Hampshire County Council	6,000	(6,000)	-
HYCA	27,678	(27,678)	-
Henry Smith Charity	33,600	(33,600)	-
Kenwood Community Fund	2,067	(943)	1,124
Local Sustainability Fund	-	(1,075)	(1,075)
Moneybarn Trust	4,986	(4,986)	-
St James Place Trust	4,167	(4,167)	-
Action Hampshire	4,950	(4,950)	-
Charlotte Bonham Carter Trust	3,000	(3,000)	-
Johnnie Johnson Trust	2,500	(2,500)	-
Morrisons Foundation	6,000	(6,000)	-
Music Fusion	7,258	(7,258)	-
No Limits Consortium	3,500	(3,500)	-
Portsmouth City Council	11,112	(11,112)	-
Truemark Trust	4,000	(4,000)	-
Waterlooville Youth Club	585	(585)	-
Wave 105	1,485	(1,485)	-
	<u>130,414</u>	<u>(130,563)</u>	<u>(149)</u>
TOTAL FUNDS	<u>346,804</u>	<u>(257,363)</u>	<u>89,441</u>

Designated Income

As the financial situation for the charity has improved over the year, the Directors believe it would be prudent to designate those unrestricted funds to build up the Reserves Fund to enable us to carry on through leaner years expected in the future.

Restricted Funds

Awards for all: awarded for volunteer support and training as well as PR and resources.

Hampshire Country Council: Back to basics programme to include costs to develop self help videos.

HYCA: to enable to supply of services across Hampshire including activities in school and the community and family support in the Havant Borough.

Henry Smith Charity: for service development costs including staff and other core costs with focus on services development in deprived areas.

Kenwood community fund: Volunteer support for groupwork including funding for volunteer support for example venue hire and resources. It was not used for staff costs.

Highway One Trust: Safer being project to include project worker time with PARCs.

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

16. MOVEMENT IN FUNDS - continued

National emergency fund: Costs to include laptops with Windows licenses, external supervision and resources for website.

National Lottery COVID Emergency fund: Assessment project for post trauma support, to include specific expenditure including staff, counsellors and communication.

No Limits Consortium: Sexual health/relationship education including staff running costs.

Posrtsmouth City Council: Adopting healthy behaviours project including staff running costs and resources.

The Clothworkers' Foundation: Purchase of IT equipment.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

18. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.