

OTR ANNUAL REPORT

2021 TO
2022

**SUPPORTING YOUNG
PEOPLE'S MENTAL HEALTH
TO FULFIL THEIR
POTENTIAL FOR A
BRIGHTER FUTURE**

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 1064275

**REPORT OF THE TRUSTEE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st MARCH 2022**

FOR OFF THE RECORD (South East Hampshire)

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

TRUSTEE DIRECTORS 31st March 2022:

- Miss J Powell
- Mr R Giles (resigned 17/01/2022)
- Mr HC Thompson (Chair)
- Mr A Carter
- Mr N Glover (appointed 02/12/2022)
- Mrs L Sherlock (appointed 02/12/2022)
- Mrs Anais Honeychurch-Kyle (appointed 02/12/2022)
- Mrs K D Holmes (appointed 16/08/2021)
- Mrs J Reddin (resigned 24/06/2021)

INDEPENDENT EXAMINER: S Mackie, FCA 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 2022.

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 2021 -2022

2021/22 was very much a transition year for OTR as we moved out of the era of COVID restrictions and gradually returned to regular face to face activities at our two main locations whilst continuing to offer on line services in parallel. This was also a year when we moved our counselling operations away from delivering only volunteer provided services and instead used a combination of paid and volunteer counsellors so as to expand our offering and reduce waiting lists. To fund the additional expense we have successfully applied for new awards The National Lottery Fund and Henry Smith. During the year we were also successful in attracting some start-up funding from Hampshire NHS CCG to expand our therapeutic services to include family members such as parents and carers.

Our Leigh Park Community Centre based Young Carers and Groupwork organisation funded by Hampshire Young Carers Alliance (HYCA) also resumed its activities on site but continues to be hampered by shortages of qualified staff. A new program labelled as "You First" was launched thanks to funding from The John Pritchard Trust as a new core course with the focus being on the wellbeing of parents and carers, and the impact that has on young people.

Fundraising activity yielded £320k for the 2021/22 which although slightly down on last year exceeded all expectations with significant donations received from The National Lottery Community Fund, Garfield Weston, Henry Smith and The John Pritchard Trust as well paid for service contracts via the consortiums from Hampshire Youth Access, Hampshire NHS CCG & Hampshire Young Carers Alliance (Hampshire County Council and The National Lottery Community Fund).

Other highlights for the year include the launch of a new look website in March 2022 with much improved functionality and a brand co-produced with young people, staff and volunteers. We continue to examine how best to include young people in our decision making at OTR and also took the opportunity to add two new trustees early in 2022.

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 truly remarkable social organisation serving and helping young people thrive in our local community

OFF THE RECORD

Supporting young people's mental health to fulfil their potential for a brighter future.

OTR (Off the Record South East Hampshire) is an emotional health and wellbeing charity since 1977, based in Leigh Park in Havant Borough, which includes some of the most deprived wards in Hampshire and Portsmouth.

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.

Our Vision:

- We will integrate youth voice into the structure and strategy of the OTR operation whilst delivering fully integrated services with young people and their family's emotional health at the heart.
- We will commit to protecting the future of community-based counselling as a service for young people and their family, led by their voice and their need.
- We will monitor and protect equality of access for marginalised communities.
- We will offer a fully blended service model to give choice to young people and their family, whilst protecting in-person services in a go digital world.
- We will deliver face to face services from community locations, allowing for equity of access and increased awareness so all young people know we are here for them.
- We will be a placement of choice for student counsellors in training, offering a high standard of support, training and recognition.

SERVICES 2021 – 2022 – Our offered services this year

Counselling

All Young Person and Parent / Carer Counselling services are delivered via Telephone, Zoom, or Face to Face in our Centre at 'Point 7' Purbrook Way or Community Outposts.

- Counselling for 11 to 25 year olds (1 Assessment plus a minimum of 6 ongoing sessions)
- Counselling for Parents / Carers to provide counselling to better support their child (1 Assessment plus a maximum 6 ongoing sessions).

Family Services

- Family Work – 'You First' 6 week support course for Parents / Carers.
- New for next year - Family Counselling for families of 8 years plus children (1 Assessment plus up to 6 ongoing sessions) via a blend of Zoom or face to face services in the community.

All Group Work and Young Carers Services are delivered in person in our Youth Work Room at Leigh Park Community Centre, local schools, and community locations.

- Group Work – 'Managing Emotions' 6 week or 1 day Course for 11 to 25 year olds.
- Parent Coffee Mornings – Group work team led, informal peer support coffee morning.
- Havant Young Carers Project – Supporting Young Carers through school link work, school support groups, home visits, monthly youth clubs, school holidays trips and activity programmes, and 121 support.

Information and Support Calls

- Volunteer support workers call everyone on the wait list weekly, to confirm their interest and offer support and signposting.

INFORMATION AND SUPPORT SERVICE

Our amazing team of Volunteer Support Workers provide important 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.

COUNSELLING

- **621 new clients registered**
- **578 engaged with a service**
- **3,571 sessions offered**

A blended team of valued qualified and trainee volunteers, work alongside sessional counsellors qualified for the under 18 therapeutic work.

This year we have seen the long term effects of post pandemic issues, and young people report concerns about health anxiety, increased OCD behaviours / disordered eating, loneliness and isolation, increased internet / gaming, fear about the future, and struggling to catch up academically. They also talk about the impact of the reality with covid restrictions removed and a whole new set of expectations in terms of being 'in person' such as going back to school and work fully, and being expected to ramp up the social calendar as if nothing has happened.

We monitor the presentations people seek support for, and we have seen a marked rise in disordered eating, difficulties as part of the autistic spectrum, and increase self-harm and suicidal ideation / disclosed attempts.

Outcomes – Goals Based Outcomes Framework (GBO)

GBO works similar to the principles of patient reported outcomes used in health, based on the concept that it is more powerful to measure the self-reported impact of an intervention against the service users own goals, rather than observed improvements or pre-determined measures / scoring tools.

A young person will start a programme of counselling, or a group work course, and set their own goals they are looking to work on. For example real goal examples set by young people are:

- *Be able to manage relationships better at school.*
- *To find ways to make new friends.*
- *To feel less anxious and find ways to cope.*
- *To understand my feelings.*
- *To develop better sleeping habits.*

With 1 being furthest away from goal, and 10 being 'goal met', young people score themselves every week until counselling / group work ends. We measure the difference in start and end score.

Our latest report for counselling data response tracked 819 goals across 677 young people.

In total the service reports a 151% improvement for the whole YTD cumulative scores on their self-reported score to score when leaving us.

YOUNG CARERS

Services delivered.

- Exploration programmes - 15 sessions, attended by 30 different young people.
- Out of school club there was 23 sessions attended by 43 different people
- Out of school activities there was 31 sessions attended by 38 different people.
- In school support, there was 8 sessions, with 25 people

The Hampshire Young Carers Alliance (HYCA) is funded by National Lottery Community Fund and Hampshire County Council. The programme offers a mix of support information and fun to those young people with regular caring duties for family members. We offer 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.

All young carer groups were going ahead with restricted numbers due to the pandemic; we held monthly groups, these were split into 2 groups, younger young carers and older young carers. These were held at The Original Place and consisted of icebreakers, arts and crafts, games snacks and support if needed. From February 2022 restrictions on numbers were lifted and we could have a lot more in the venue.

As restrictions were eased, we took the opportunity to arrange numerous trips for our young people, in the summer holidays we arranged trips, outings and arts and craft days, they enabled our young carers to attending day trip to Southsea, bushcraft activity in East Meon, trip to the Wave 105 and Hayling festivals, a trip to Go Ape, picnics at Staunton Country Park, a boat ride around Portsmouth Harbour in a catamaran visit to Hayling to the sunflower fields and Marwell zoo. We also had a special day out for our older young carers to Brighton, this trip was funded by the lovely people at Waitrose Havant who donated £500 to the programme. The group travelled by train and included one young person who had not actually been on a train before. The group also held Christmas party at The Original Place with Children's entertainer "Silly Scott" and a pantomime trip was arranged with a donation from Hayling rotary, a great start to the new year.

A big thank you to The Havant Rotary for their continued support, Kathy Heidstorm Community Champion at Havant Waitrose and HYCA especially Project Manager Lee Culhane who has been an amazing support to us all over this time.

GROUPWORK ACTIVITIES

Managing Emotions

219 young people attended 1499 offered group work sessions

Groupwork happens in local schools and in our youth work room at Leigh Park Community Centre, where we deliver our 'Managing Emotions' 6-week course, whilst ensuring it has the flexibility to be adapted the needs

and presentations of the young people attending. This encompasses exploring a range of emotions including anxiety and stress, and each week focussing on different areas such as healthy relationships, and self-care.

We have continuously developed the 6 week managing emotions programme across the year, ensuring it's up to date with latest presentations from young people and issues they are facing.

Lower delivery rates compared to last year reflect a range of emerging themes in complexity of the mental health issues young people are facing and therefore choosing to access in one to one counselling as opposed to a peer group scenario. It's important to that young people are able to choose the service most appropriate to them. We have also had issues with staff long term absence affecting our ability to deliver a wider programme of services, however we have been able to mitigate this with use of sessional and temporary staff, alongside experienced staff members.

You First

'You First' has been piloted this year as a new core course offer to Parents / Carers.

It is a new parent insights programme. It provides a mixture of psychoeducation, coaching, parenting tools, a supportive listening space, and the opportunity to engage with a community of parents with similar lived experiences.

The focus is upon the well-being, and resilience of parents – hence '**You First**'. The premise being that if parents can better understand and manage their emotions and well-being, then this places them in a better position to understand and support the needs of their young person.

The programme combines the principles and theories of Clean Language, using Symbolic and Systemic coaching with Transactional Analysis and Humanistic Gestalt counselling modalities. This is weaved with the latest research and information about the teenage brain, challenges for young people in this era, and a variety of adolescent parenting approaches.

We ran our first 2 courses in November 2021 and January 2022 and 11 parents completed the whole programme, with great feedback.

All parents that attended reported improvements in understanding the differences between the teenage and adult brain, and the challenges that young people face. They reported improvements in their resilience and their ability to manage emotions and their own self-care. They feel they have more strategies for managing their relationship with their young person, and improved their approach to parenting.

Key Business Plan Objectives

Sustain 'free at point of access' Core Services

- Counselling and Group Work for Young people needs to be sustained with a mix of varied funding sources.

- We need to recruit a senior fundraiser to support the CEO, and lead the business plan and income diversification.

Youth Led Change

- Amplify Youth Voice within the organisation and give young people decision making roles.
- Our plan to develop a Youth Board and undergo the training across the organisation to support and develop a Youth Board.

Family Services

We will broaden therapeutic services to include more services for parents / carers and families, to meet increasing need of local families and improve outcomes for young people within those families.

- We believe family support work should be free at point of access and universal, and our 2022-2024 business plan aims to set up a service to enable the family to be brought together into the room for improved and lasting outcomes for the children and young person/s within the family.
- Whilst all services such as ours and CAMHS can provide an hour of support or intervention each week, the fact remains that young people return to a home / context / family dynamic that may be unhelpful or harmful or face a range of issues that affect the parental capacity. We know the pandemic has led to a rise in issues such as relationship breakdown, unexpected caring responsibilities, domestic abuse and so on. Almost all children and young people live in a family, so taking a systemic family approach can help families work together for longer lasting outcomes

A New Brand and New Website in 2022

Our new Website and Brand Development Project was completed in March 2022. www.otr-south.org.uk

- This will increase awareness of services for those that need us, makes self-referring easier for young people and their parents / carers, and has great self-help resources.
- A young person completing the self-referral, which puts them straight onto our database and wait list, so streamlines the client journey, and improves access to services at the right time.
- The different 'pathway' areas enable someone to work through the site content from the perspectives of whether they are a young person / parent carer or professional.

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.

Income received from all sources for the financial year ending 31st March 2022 was £320,165 compared to the prior year of £363,630 (-12%). This performance was considerably better than expected even if slightly lower than 2020/21 when we received some COVID adaption grants and other related payments.

Operating expenses for the year were £331,294 which represented an increase of 11% on a prior year of £298,629. This increase in spending was mostly a result of a decision to move to a blended model of paid

and volunteer counsellors to reduce the waiting list for our services. Our major expenditures are the employment of a skilled staff team, the infrastructure to run a small local charity office such as IT, maintenance, recruitment, training, support and the supervision of counsellors and supporting teams.

The net income for the financial year ending 31st March 2022 was a deficit (£11,129) compared to a prior year surplus of £65,001.

Major Trust Funders (£10,000 or over), John Pritchard Trust (45k), The Henry Smith Charity (30k) The National Lottery Community Fund (75k) Garfield Weston (20k) Southern Water (15k) Portsmouth NHS CCG (14.3k) Blagrove Trust (10k)

Our membership of two Hampshire wide consortiums, Hampshire Young Carers Alliance (50.7k) and Hampshire Youth Access (42.9k) has continued to protect our ability to deliver young carers services and counselling for 11-17 year olds in the Havant Borough.

We have had success with a variety of local engagements receiving funded work from Waitrose, Councillor Jacqui Branson, The Hospital Saturday Fund and gratefully received donations and grants from Spinnaker Chorus, Coleman Charitable Trust, Church of the Good Shepherd, Lions Club of Hayling, Whistles Fish & Chip shop and Sharps Copse Primary School.

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 cost of living crisis.

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 every 2 years, or sooner in line with our policy routines.

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.

Approved by order of the board of trustees on Dec 19th 2022 and signed on its behalf by:

.....

HC 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 2022.

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.

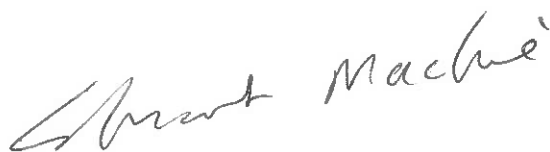
Independent examiner's statement

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 FCA 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.



Stuart Mackie
FCA
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 20th December 2022

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,206	-	4,206	6,465
Charitable activities					
Support for young people		109,760	205,914	315,674	356,452
Investment income	3	<u>285</u>	<u>-</u>	<u>285</u>	<u>713</u>
Total		<u>114,251</u>	<u>205,914</u>	<u>320,165</u>	<u>363,630</u>
EXPENDITURE ON					
Raising funds	4	28,672	11,915	40,587	39,046
Charitable activities					
Support for young people	5	<u>142,541</u>	<u>148,166</u>	<u>290,707</u>	<u>259,583</u>
Total		<u>171,213</u>	<u>160,081</u>	<u>331,294</u>	<u>298,629</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	(56,962) <u>24,460</u>	45,833 <u>(24,460)</u>	(11,129) <u>-</u>	65,001 <u>-</u>
Net movement in funds		(32,502)	21,373	(11,129)	65,001
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>233,817</u>	<u>43,555</u>	<u>277,372</u>	<u>212,371</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>201,315</u></u>	<u><u>64,928</u></u>	<u><u>266,243</u></u>	<u><u>277,372</u></u>

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

BALANCE SHEET
31 MARCH 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	11	13,112	19,488
CURRENT ASSETS			
Debtors	12	43,505	19,847
Cash at bank		<u>238,963</u>	<u>250,820</u>
		282,468	270,667
CREDITORS			
Amounts falling due within one year	13	(29,337)	(12,783)
NET CURRENT ASSETS		<u>253,131</u>	<u>257,884</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		266,243	277,372
NET ASSETS		<u>266,243</u>	<u>277,372</u>
FUNDS	15		
Unrestricted funds		201,316	233,817
Restricted funds		<u>64,927</u>	<u>43,555</u>
TOTAL FUNDS		<u>266,243</u>	<u>277,372</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 and were signed on its behalf by:

.....
H C Thompson - Trustee

Dec 19th
2022

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 2022

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.

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.

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

continued...

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Financial instruments

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

	2022	2021
	£	£
Donations	<u>4,206</u>	<u>6,465</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest	<u>285</u>	<u>713</u>

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

4. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Staff costs	27,764	12,218
Other attributable costs	<u>12,823</u>	<u>26,828</u>
	<u>40,587</u>	<u>39,046</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Support for young people	<u>202,108</u>	<u>88,599</u>	<u>290,707</u>

continued...

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Support for young people	<u>75,801</u>	<u>12,798</u>	<u>88,599</u>

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

Management

	2022	2021
	Total Activities £	Total activities £
Salaries	18,656	48,342
Establishment costs	18,454	22,065
Administrative expenses	32,313	27,321
Depreciation of tangible fixed assets	<u>6,378</u>	<u>2,191</u>
	<u>75,801</u>	<u>99,919</u>

Governance costs

	2022	2021
	Support for young people £	Total activities £
Meeting costs	1,487	1,644
Support costs	9,811	12,218
Accountancy fees	<u>1,500</u>	<u>2,100</u>
	<u>12,798</u>	<u>15,962</u>

7. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Depreciation - owned assets	<u>6,376</u>	<u>2,191</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

continued...

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

8. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year no trustee(s) (2021: nil) were reimbursed out of pocket expenses (2021: £nil).

9. STAFF COSTS

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

	2022	2021
	12	12
Average number of all types of staff	<u>12</u>	<u>12</u>

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

Key management personnel consisted of the CEO and 3 managers in 2022 (2021: 4) with a total cost of £89,555 (2021: £87,549).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

continued...

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>10,321</u>	<u>58,573</u>	<u>68,894</u>
DEPRECIATION			
At 1 April 2021	7,891	41,515	49,406
Charge for year	<u>253</u>	<u>6,123</u>	<u>6,376</u>
At 31 March 2022	<u>8,144</u>	<u>47,638</u>	<u>55,782</u>
NET BOOK VALUE			
At 31 March 2022	<u>2,177</u>	<u>10,935</u>	<u>13,112</u>
At 31 March 2021	<u>2,430</u>	<u>17,058</u>	<u>19,488</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	19,898	11,138
Other debtors	14,300	-
Prepayments	<u>9,307</u>	<u>8,709</u>
	<u>43,505</u>	<u>19,847</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	24,817	10,614
Accrued expenses	<u>4,520</u>	<u>2,169</u>
	<u>29,337</u>	<u>12,783</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Fixed assets	13,112	-	13,112	19,488
Current assets	217,541	64,927	282,468	270,667
Current liabilities	<u>(29,337)</u>	<u>-</u>	<u>(29,337)</u>	<u>(12,783)</u>
	<u>201,316</u>	<u>64,927</u>	<u>266,243</u>	<u>277,372</u>

continued...

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	141,856	(56,961)	24,460	109,355
Designated fund	<u>91,961</u>	<u>-</u>	<u>-</u>	<u>91,961</u>
	233,817	(56,961)	24,460	201,316
Restricted funds				
Awards for all	2,370	(1,777)	(593)	-
Garfield Western Trust	-	18,506	-	18,506
Hampshire County Council	3,000	(3,000)	-	-
HYCA	126	(14,318)	14,192	-
Henry Smith Charity	1,000	6,504	(1,000)	6,504
Kenwood Community Fund	4,017	-	(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	2,713	-	(2,713)	-
Big Lottery Fund	-	36,460	-	36,460
Hospital Saturday Fund	-	2,000	-	2,000
Jacqui Branson - Councillor	<u>-</u>	<u>1,457</u>	<u>-</u>	<u>1,457</u>
	<u>43,555</u>	<u>45,832</u>	<u>(24,460)</u>	<u>64,927</u>
TOTAL FUNDS	<u>277,372</u>	<u>(11,129)</u>	<u>-</u>	<u>266,243</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,251	(171,212)	(56,961)
Restricted funds			
Awards for all	-	(1,777)	(1,777)
Blargrave Trust	10,000	(10,000)	-
Garfield Western Trust	20,000	(1,494)	18,506
Hampshire County Council	-	(3,000)	(3,000)
HYCA	50,785	(65,103)	(14,318)
Henry Smith Charity	29,999	(23,495)	6,504
No Limits Consortium	2,373	(2,373)	-
Big Lottery Fund	75,000	(38,540)	36,460
Hospital Saturday Fund	2,000	-	2,000
Ports NHS CCG	14,300	(14,300)	-
Jacqui Branson - Councillor	<u>1,457</u>	<u>-</u>	<u>1,457</u>
	<u>205,914</u>	<u>(160,082)</u>	<u>45,832</u>
TOTAL FUNDS	<u>320,165</u>	<u>(331,294)</u>	<u>(11,129)</u>

continued...

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for 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>
	<u>1,717</u>	<u>41,838</u>	<u>43,555</u>
TOTAL FUNDS	<u><u>212,371</u></u>	<u><u>65,001</u></u>	<u><u>277,372</u></u>

Comparative 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	<u>9,247</u>	<u>(9,247)</u>	<u>-</u>
	<u>209,158</u>	<u>(167,320)</u>	<u>41,838</u>
TOTAL FUNDS	<u><u>363,630</u></u>	<u><u>(298,629)</u></u>	<u><u>65,001</u></u>

continued...

OFF THE RECORD (SOUTH EAST HAMPSHIRE)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

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.

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.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

17. ULTIMATE CONTROLLING PARTY

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