

OFF THE RECORD (BRISTOL)

England & Wales · Charity number 1085351

Details

Other names OTR BRISTOL

Status Registered

Legal form Charitable company

Company number [04150044](#)

Registered 2001-03-01

Register [View on the Charity Commission register](#)

Contact

Address 8-10
West Street
St Phillips
Bristol
BS2 0BH

Phone 08088089120

Email hello@otrbristol.org.uk

Website www.otrbristol.org.uk

Activities

Objects: The charity's objects ('Objects') are specifically restricted to the following: 4.1 to promote and support the mental health of young people focussing on Bristol and the surrounding areas; 4.2 to raise awareness of the social, economic and political determinants that lead to poor mental health; and 4.3 the advancement of education of the public including, in particular, public sector bodies, agencies, community bodies, corporates and organisations, on mental health issues experienced by young people and on the provision of support to prevent and alleviate these issues.

Activities: Provision of mental health support, education and community development to young people aged 11 to 25.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** CITY OF BRISTOL.
- Bristol City
- North Somerset
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,477,341	£3,521,572	£1,427,949	100
2024-03-31	£3,393,936	£3,414,124	£1,472,180	107
2023-03-31	£2,942,268	£3,010,276	£1,492,368	104
2022-03-31	£2,337,878	£2,194,381	£1,560,376	89
2021-03-31	£2,149,160	£1,696,581	£1,416,879	71

Trustees

Name	Role	Appointed
Joe Raynes		2023-12-11
Jordan Hodge		2022-06-13
Kenneth Smailes		2025-03-10
Lauren Vanessa Roberts		2026-01-28
Louise Long		2025-03-10
Roberta Ireland Parry		2026-01-28
Simon Leech		2022-03-14

OFF THE RECORD (BRISTOL)

England & Wales - Charity number 1085351

Accounts

Company no. 4150044
Charity no. 1085351

Off the Record (Bristol)
Report and Audited Financial Statements
31 March 2025

Off the Record (Bristol)

Reference and administrative details

For the year ended 31 March 2025

Company number	4150044																														
Charity number	1085351																														
Registered office and operational address	8-10 West Street St Philips Bristol BS2 0BH																														
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: <table><tr><td>Amaleehah Aslam Forrester</td><td>resigned 31 July 2024</td></tr><tr><td>Dr Rachel Brown</td><td>resigned 27 January 2025</td></tr><tr><td>Lauralei Chapman-Ludgate</td><td>appointed 2 December 2024</td></tr><tr><td></td><td>resigned 31 May 2025</td></tr><tr><td>Joseph Coghlan</td><td>resigned 2 December 2024</td></tr><tr><td>Jacob Diggle</td><td>resigned 31 May 2025</td></tr><tr><td>Soizic Hagege</td><td>appointed 2 December 2024</td></tr><tr><td>Jordan Hodge</td><td></td></tr><tr><td>Tom Le Fanu</td><td>resigned 27 January 2025</td></tr><tr><td>Simon Leech</td><td></td></tr><tr><td>Louise Long</td><td>appointed 10 March 2025</td></tr><tr><td>Bryony Montandon</td><td>resigned 2 December 2024</td></tr><tr><td>Joe Raynes</td><td></td></tr><tr><td>Kenneth Smailes</td><td>appointed 10 March 2025</td></tr><tr><td>Aysha Tailor-Whyte</td><td>resigned 31 July 2024</td></tr></table>	Amaleehah Aslam Forrester	resigned 31 July 2024	Dr Rachel Brown	resigned 27 January 2025	Lauralei Chapman-Ludgate	appointed 2 December 2024		resigned 31 May 2025	Joseph Coghlan	resigned 2 December 2024	Jacob Diggle	resigned 31 May 2025	Soizic Hagege	appointed 2 December 2024	Jordan Hodge		Tom Le Fanu	resigned 27 January 2025	Simon Leech		Louise Long	appointed 10 March 2025	Bryony Montandon	resigned 2 December 2024	Joe Raynes		Kenneth Smailes	appointed 10 March 2025	Aysha Tailor-Whyte	resigned 31 July 2024
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Company secretary	<table><tr><td>Adelaide Morgan</td><td>resigned 25 July 2024</td></tr><tr><td>Joanne Munns</td><td>appointed 1 August 2024</td></tr><tr><td></td><td>resigned 30 June 2025</td></tr></table>	Adelaide Morgan	resigned 25 July 2024	Joanne Munns	appointed 1 August 2024		resigned 30 June 2025																								
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Key management personnel	<table><tr><td>Adelaide Morgan</td><td>CEO (appointed January 2024, resigned July 2024)</td></tr><tr><td>Joanne Munns</td><td>Interim CEO (appointed July 2024, resigned July 2025)</td></tr><tr><td>Amanda Edwards</td><td>CEO (appointed May 2025)</td></tr></table>	Adelaide Morgan	CEO (appointed January 2024, resigned July 2024)	Joanne Munns	Interim CEO (appointed July 2024, resigned July 2025)	Amanda Edwards	CEO (appointed May 2025)																								
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Bankers	The Co-operative Bank 14 Broadmead Bristol BS1 3HH																														

Off the Record (Bristol)

Reference and administrative details

For the year ended 31 March 2025

Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD
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Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2025

Chair's report

In 2024/25 our experience working with young people on understanding and improving their mental health tells us that the challenges they face continue to grow and are increasingly complex. The demand for Off the Record's services in Bristol, North Somerset and South Gloucestershire has never been so high or as urgent.

Against this background, we continue to make a significant difference for the young people we support and work alongside. The achievements detailed in this report are considerable and a credit to the expertise, enthusiasm and unwavering dedication of our staff and volunteers.

We would not be able to make this impact without the continued support and generosity of our funders and partner organisations. Thank you to all those who fund OTR's work and to those we deliver services in partnership with.

OTR has an exciting future ahead, as we continue to develop as social movement working with and for young people. We ended 2024/25 thrilled to have appointed a new Chief Executive, Amanda Edwards. Amanda joins an experienced, committed team leading a maturing organisation ready to meet the many challenges facing young people in the years that lie ahead.

Simon Leech

Simon Leech
Interim Chair of Trustees

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2025

The Board of Trustees presents its report and audited financial statements for the period 1 April 2024 to 31 March 2025. The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the period which are also prepared to meet the requirements of a directors' report and accounts for Companies Act purposes.

Reference and administrative information set out on page 1 & 2 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

Introduction

Young people continue to face a range of challenges with consequences for the mental health of many. From the climate crisis, financial insecurity, social media, the increase in "red pill" (toxic masculinity) culture, and concerns around community safety, on top of the ongoing effect of the pandemic, young people are finding themselves navigating an increasingly complex world. We know nationally since 2022, the likelihood of a young person experiencing a problem with their mental health has increased by 50% and we are seeing this represented through year-on-year growth in demand for our services.

As a social movement working to amplify the voices of young people, we pride ourselves on listening to young people to understand how these challenges are affecting them, what services they want to access for support and how. We also know the effects of these challenges are not felt equally and, for some young people, accessing services, particularly for mental health support, is a significant challenge in itself.

During the period April 2024 to March 2025, we continued to offer a range of services for young people aged 11 to 25 across Bristol, North Somerset and South Gloucestershire (BNSSG) – mostly in person but with online support also available – enabling young people to be supported in their preferred way. This included talking therapies, such as low intensity and high intensity CBT, more intensive interventions through our NHS partnerships, a range of support in schools in partnership with AWP as well as in the community through projects such as our arts, sports and nature work, Resilience Lab and our flagship programs Project Zazi and Freedom.

In the sections below, trustees share an overview of the last financial year as well as our ambitious plans for the future, informed by continuous learning and guided by our engagement with young people.

At this point in our report, we would like to include a note of sincere thanks to, and gratitude for, our incredible staff and volunteers, without whom we couldn't be there for young people at a time when they need us most.

Our aims and objectives

Purposes and aims

The charity's purposes as set out in the objectives contained in the company's memorandum of association, and further developed in the new strategy, are:

- To promote and support the mental health of young people focusing on Bristol and the surrounding areas;

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2025

- To raise awareness of the social, economic and cultural determinants that lead to poor mental health; and
- The advancement of education of the public including, in particular, public sector bodies, agencies, community bodies, corporates and organisations, on mental health issues experienced by young people and on the provision of support to prevent and alleviate these issues delivering public benefit.

In shaping our objectives for the period and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)".

All OTR's charitable activities focus on the provision of accessible and effective mental health support, education and campaigning for young people aged 11-25 resident in Bristol, South Gloucestershire and North Somerset.

Such a programme of activity is invariably of public benefit insofar as it contributes to healthy, active citizens, family and community cohesion, and increased social inclusion and mobility.

Public benefit is also derived from the prevention of escalating levels of mental ill-health among OTR's service users as a consequence of their accessing the organisation. That OTR offers a free and timely service for vulnerable young people is of public benefit in terms of cost-effectiveness in both the short and long term.

The strategies employed to achieve the charity's aims and objectives are to:

- Deliver a range of direct mental health support including one-to-one and group talking and creative therapies, online support and casework;
- Deliver a programme of preventative psychological education and digital resources for young people in schools and other youth settings;
- Deliver a programme of targeted youth work to engage communities of young people that face barriers to accessing services early and social disadvantages and discrimination that lead to poorer mental health;
- Run participatory social action projects to de-stigmatise mental health with young people who have lived experience of mental health difficulties; and
- Deliver training to professionals.

Achievements and performance

We are excited to now have our senior leadership team in place and to be nearing completion on the rollout of a management capability project, which included a thorough review of our approach to safeguarding, to ensure we are well placed to explore future growth opportunities with confidence. Our organisational development has enabled us to retain sense of entrepreneurial spirit, where creativity thrives, and young people's voices are heard, whilst working within clearly set out and consistent frameworks to support thorough due diligence and empowered decision making.

Between April 2024 and March 2025, we welcomed just over 14,000 young people into our services from across Bristol, North Somerset and South Glos (BNSSG). Whilst our reach really matters, we are delighted to continue to achieve some fantastic outcomes with young people and receive consistently positive feedback from young people accessing our services, as well as parents, carers and professionals.

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Report of the trustees

For the year ended 31 March 2025

Strengthening young people's participation:

We are committed to youth participation at both a macro and micro level at OTR Bristol. Whether that be a young person making their own informed choice on the service they want to access and how they want to access it, a youth panel deciding on the appointment of a member of our senior leadership team or reviewing and developing a service we are offering. In particular, young volunteers working with us through our Peer Representatives and Peer Navigator programs continued to help shape our service. We also made positive steps in ensuring representation on our Board, with several young professionals joining us as trustees.

Our work in education:

Through our longstanding partnership with the Avon & Wiltshire Mental Health Partnership NHS Trust (AWP), our Mental Health Service Team (MHST) grew to providing mental health support services in every state secondary school in Bristol, along with a significant and growing presence in schools across North Somerset and South Glos. Alongside our AWP colleagues, we are aiming for 100% coverage of schools across our whole area by 2030. We have continued to develop our Whole School Approach service, which is very popular with schools and young people, and is helping to break down the stigma sometimes associated with poor mental health. This also supports our strategic aim of reaching underserved young people.

Other commissioned services:

One to one support offered by our therapies team continued to achieve fantastic outcomes, complimented by our Hubs and Pop Up services which remained an important early intervention tool for young people, with around 4,000 young people getting involved in this gentle step into mental health support for those who want to find out more before signing up to therapies. We are continuing to refine this service, with input from young people, to ensure it continues to best meets their needs. Our NHS partnerships also grew during this period. Being embedded within a range of NHS teams has developed our ability to be there for young people as they access other health services and support a holistic approach for young people with often very complex needs.

"You changed my life. Thank you for making me love Bristol." (YP, regular attendee of an 18-25 group)

Our work in the community:

We have continued to drive forward our support of, and advocacy for and with, underserved young people and communities; Project Zazi, which works exclusively with global majority young people, and Freedom, for young people identifying as LGBTQ+, continued to be services of excellence thanks in no small part to the expertise of our colleagues delivering this work. The depth of passion for equity both our staff and trustees feel at OTR is one of our biggest strengths as we make strides towards being an anti-racist organisation, accessible for all and where everyone feels a sense of belonging. Our work on both anti-oppressive practice and critical whiteness training, following our cultural development work with the agency Brap, has seen us make sound progress in this area. There is much more work to be done, but we are on a positive journey. Our work alongside local specialist partners, such as Stand Against Racism and Inequality (SARI) on the Bristol Hate Crime Discrimination Service (BHCDS), and the Bristol Safe Space Group for the local trans community, are sources of pride for us all.

"Your support and provision of a space for [my child] to be [themselves] has been, frankly, an absolute life saver, for both of us." (parent of a YP, age 15, attending Freedom since April 2024)

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Report of the trustees

For the year ended 31 March 2025

Our Arts, Sports and Nature work is also growing and developing, with huge potential for further collaboration with a range of youth service providers across BNSSG. We continued to develop the way we deliver our popular NHSE-funded Children & Wellbeing Practitioner (CWP) service with Exeter University whilst sadly having to reduce the number of trainees and placements we were able to offer due to contractual changes. This was a disappointing development however we are exploring ways to rebuild the service as we know it is another important route for young people to access early, low intensity interventions.

Strategy and future plans

Launched in 2025, our OTR25 strategy centres around five priorities which are guiding how we deliver and develop our work with young people, providing greater choice and control over the mental health support they receive.

Priority 1: magnify young people's participation and voice – young people will experience an organisation shaped by and for them. We will enhance our culture of participation. We will listen more intently to young people and increase their involvement in delivery and decision-making. By doing so, OTR will become a clearer expression of young people's ideas, hopes and circumstances and a place where they have agency. Their voices will also be amplified outside of OTR - to their peers, our partners and those that we seek to influence. By channelling the strengths of young people, we will become a more relevant and credible organisation and one that is better placed to serve them.

What this looks like in 2025-26: build on our existing youth participation work by further developing our peer representatives and peer navigators. Explore new, additional ways to ensure young people are at the heart of key decision making – including feeding into the senior leadership team and board, and committees such as our Race and Equity Steering Group. Provide young people with educational opportunities around their rights, protesting, lobbying and other ways to use their voices outside of OTR / with OTR's support.

Priority 2: create a rich and wide mental health offer - young people across BNSSG will have a bountiful choice of opportunities to improve their mental health. We aim to offer something meaningful for every individual that recognises and builds on their strengths, interests, identities and circumstances. The breadth and richness of our offer will come from collaboration with young people and partners and retain the spirit of OTR as a collaborative mental health social movement. We will draw upon the many assets across our local area, including a vibrant voluntary sector and the talents of youth workers, sports coaches and others who work with young people.

What this looks like in 2025-26: in partnership with AWP, continue to make progress towards our aim of 100% coverage in schools across the whole of BNSSG, rebuild our CWP service, further develop our communities work particularly arts, sports and nature. Embed a regional structure enabling us to replicate successful projects from one area across all three. Relaunch our Hubs service. Explore opportunities for collaboration with a wide range of youth service providers, engage proactively and consistently with our extensive networks, and explore ways of developing our Resilience Lab delivery.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2025

Priority 3: reach young people experiencing inequality – OTR will increase its reach to marginalised young people and those experiencing disadvantage. We will provide dedicated support to young Black people and people of colour and those who are care-experienced, disabled, neuro-diverse, LGBTQ+, working class and lower socio-economic backgrounds. These groups are among those most likely to struggle with their mental health but are often furthest from support. We will collaborate with organisations and communities who can skilfully engage these groups of young people and bring relevant mental health support into their lives.

What this looks like in 2025-26: Celebrate 30 years of our Freedom project and reflect with young people and partners on how we can further develop this service in the context of the current challenges the community is facing. Work within our CWP service to target school avoidant and / or excluded young people across BNSSG, who have a high likelihood of being from working class and lower socio-economic communities or care experienced. Continue on our journey to becoming an anti-racist organisation, tackling racial inequality. Develop our understanding of the issue of Anti-Muslim hate and the impact of this on young people, our communities and colleagues. Redesign our Race and Equity group to generate more action.

Priority 4: create supportive communities – young people will improve their mental health through the people and places that they interact with in their daily lives. We will equip parents/ carers, schools, GPs, youth clubs and companies with mental health knowledge so that they can improve the support they offer young people and create environments in which they can thrive. Among other things, we will encourage communities to recognise that mental health is something that we all have and that there are many things we can do to stay mentally healthy. By embedding expertise within communities, young people will gain knowledge, networks and confidence to cope with the future challenges.

What this looks like in 2025-26: continue to rebuild our Diffusion service, providing expertise and training for professionals. Deliver our families, parents and carers sessions and support, to help equip young people's support networks.

Priority 5: positively disrupt the local mental health ecosystem – we will continue to play a leading role in reshaping how young people in our area gain mental health support. Our local mental health ecosystem is heavily focused on clinical interventions for those in crisis. We recognise that while this is essential in the immediate term, this uniform mental health offer does not reflect the diversity of young people and often arrives too late. Through working alongside our local partners and young people, we aim to shift resources from crisis to prevention and from clinics to communities. By doing so, young people will have access to the right support at the right time.

What this looks like in 2025-26: continue to ensure we have “a seat at the table” within key networks and collaboratives such as VCSE groups. Through the delivery of our services, shaped by young people, continue to demonstrate and build the case for preventative, early, community based interventions for young people. Continue to positively support change from within the ecosystem.

Financial review

Income from contracts, trusts and foundations rose to £3,453,504 (2024: £3,338,402), reflecting the confidence and commitment of our long-term funders and partners. This sustained support enables us to plan strategically and deliver high-impact programmes for young people.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2025

Donations of £102,654 (2024: £159,684) were received in the year, and we remain deeply grateful for the generosity of our local community. Their support continues to be a vital part of our funding mix and a testament to the value placed on our work. Income from our Diffusion enterprise project has delivered directly to our mission and secured a reduced income during the period of £1,334 (2024: £22,268), partly due to a change in resource and a revisit of the offer. Encouragingly, we have seen renewed demand and increased bookings in the early months of 2025/26, suggesting a positive trajectory for the next financial year. The project remains closely aligned with our mission, generating earned income while delivering direct impact.

Overall expenditure in the year £3,521,572 (2024: £3,414,124) has grown in line with the income. Much of our cost is expenditure on staffing and facilitation of our projects. As these transitioned to online there was infrastructure and software investment needed to ensure we could continue to deliver for the young people who we support.

The restricted funds held by the charity at the end of the financial year are £78,649 (2024: £173,614). Unrestricted reserves increased slightly to £1,349,300 (2024: £1,298,566), providing a healthy buffer against timing variations in funder payments and supporting our long-term sustainability.

Fundraising approach

A significant proportion of our income is from commissioned contracts. This represents a financial risk, albeit currently rated as low, and our fundraising efforts are focused on creating a more diverse range of income streams. All our fundraising is managed in-house by our small but specialist fundraising team, supported by our senior leadership team, and led by our new Head of Fundraising and Communications. We follow the Code of Fundraising Practice and do not engage in direct marketing. We are fortunate to benefit from a modest but growing community of donors, as well as national and local Trusts and Foundations and other partners who generously support our work. Trustees would like to express our thanks and appreciation to all of our supporters.

Reserves policy

In order to maintain effective operations of the organisation the Board of Trustees has agreed to hold a financial reserve of three months' operating costs (£900k). This level of reserve would allow staff to continue working to secure new funding and if necessary to allow a period of time to cut services in a way whereby service users are supported to move on. This is an amount it considers prudent in the event of a major business interruption as determined by an analysis of risks to the charity.

The level of reserves held by the charity is based on current operating costs and will be reviewed annually as services change in response to income generation. This figure will also be reviewed at every Board meeting and on an ad-hoc basis if there are significant changes to business circumstances.

At the end of the year the unrestricted general reserves stood at £1,073,464 (2024: £438,313).

Going concern

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The trustees have considered the impact of this issue on the charity's current and future financial position.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2025

Much of the charity's income is traded through activities with Public Sector organisations (i.e. NHS) where costs can be scaled to the related income and most service areas benefit from statutory support making them relatively robust to economic changes. In our last accounts, we reported needing to carefully manage a cashflow risk due to our largest commissioned contracts being invoiced quarterly in arrears. We are pleased to report invoicing has moved to monthly, significantly reducing the risk to cashflow. Trustees continue to keep cashflow under regular review via quarterly Finance & Risk Committee and quarterly Trustee meetings.

Whilst the announcement of the disbanding of NHSE by the government in early 2025 brings risk for the charity due to the level of income we receive through NHS commissioned services, the charity has already been taking steps to diversify our income streams to mitigate this risk and the recent appointment of a new Head of Fundraising & Communications will further support this activity.

As at the balance sheet date, the charity holds unrestricted, general reserves of £1,073,464 and a cash balance of £738,653. The trustees consider that the charity has sufficient reserves and cashflow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 1 October 2007 and registered as a charity in 1964. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. The charity's constitution was updated 25 October 2019.

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Appointment of the board of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are members of the charity. Under the requirements of the Articles of Association there are a minimum of six and maximum of fifteen trustees. Trustees may serve a maximum of three terms of three years, after which they must not serve for one year. The board have appointed a Chair, a Vice Chair and a Treasurer.

Trustee management and training

All trustees are fully inducted into OTR's governance. Trustees are drawn from a variety of health, education and social care, legal and finance professional backgrounds and a skills analysis is kept to ensure trustees are able to contribute in full.

Organisation

The board of trustees administers the charity. The board normally meets quarterly.

A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations the Chief Executive has delegated authority, within prescribed limits, for operational matters including finance, employment and clinical related activities.

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Report of the trustees

For the year ended 31 March 2025

Pay policy for senior staff

The directors consider the charity's trustees and the Chief Executive comprise the key management personnel of the charity in charge of directing and controlling, running and operating OTR on a day to day basis.

All directors give of their time freely and no director receives remuneration in the year.

The pay of senior staff is reviewed annually and normally increased in line with an agreed incremental salary scale. Pay levels are regularly benchmarked against similar roles in appropriate voluntary sector organisations.

Risk assessment and management

The trustees have a risk management strategy which comprises:

- development of a strategic risk register;
- regular reviews of the risk register in line with the annual board schedule of business;
- the establishment of policies, systems and procedures to mitigate those risks identified in the register; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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Report of the trustees

For the year ended 31 March 2025

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 28 January 2026 and signed on their behalf by

Simon Leech

Simon Leech - Interim Chair of Trustees

Independent auditors' report

To the members of

Off the Record (Bristol)

Opinion

We have audited the financial statements of Off the Record (Bristol) for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 7 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Off the Record (Bristol)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Off the Record (Bristol)

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and revenue recognition, and carried out procedures to address these risks. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

To the members of

Off the Record (Bristol)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

William Guy Blake

Date: 28 January 2026

William Guy Blake ACA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Off the Record (Bristol)

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 March 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from:					
Donations	3	24,500	174,072	198,572	239,838
Charitable activities	4	517,811	2,737,121	3,254,932	3,098,564
Other trading activities		-	16,734	16,734	50,202
Investments		-	7,103	7,103	5,332
Total income		<u>542,311</u>	<u>2,935,030</u>	<u>3,477,341</u>	<u>3,393,936</u>
Expenditure on:					
Raising funds		-	91,956	91,956	100,648
Charitable activities		<u>640,340</u>	<u>2,789,276</u>	<u>3,429,616</u>	<u>3,313,476</u>
Total expenditure	6	<u>640,340</u>	<u>2,881,232</u>	<u>3,521,572</u>	<u>3,414,124</u>
Net income / (expenditure)		(98,029)	53,798	(44,231)	(20,188)
Transfers between funds		<u>3,064</u>	<u>(3,064)</u>	<u>-</u>	<u>-</u>
Net movement in funds	7	(94,965)	50,734	(44,231)	(20,188)
Reconciliation of funds:					
Total funds brought forward		<u>173,614</u>	<u>1,298,566</u>	<u>1,472,180</u>	<u>1,492,368</u>
Total funds carried forward		<u><u>78,649</u></u>	<u><u>1,349,300</u></u>	<u><u>1,427,949</u></u>	<u><u>1,472,180</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the accounts.

Off the Record (Bristol)

Balance sheet

As at 31 March 2025

	Note	£	2025 £	2024 £
Fixed assets				
Tangible assets	10		275,836	280,422
Intangible assets	11		<u>-</u>	<u>-</u>
			275,836	280,422
Current assets				
Debtors	12	484,587		632,600
Cash at bank and in hand		738,653		<u>620,612</u>
		1,223,240		1,253,212
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(71,127)</u>		<u>(61,454)</u>
Net current assets			<u>1,152,113</u>	<u>1,191,758</u>
Net assets	15		<u>1,427,949</u>	<u>1,472,180</u>
Funds	16			
Restricted funds			78,649	173,614
Unrestricted funds				
Designated funds			15,682	596,567
Revaluation reserve			260,154	263,686
General funds			<u>1,073,464</u>	<u>438,313</u>
Total charity funds			<u>1,427,949</u>	<u>1,472,180</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 28 January 2026 and signed on their behalf by

Simon Leech

Simon Leech - Interim chair

Off the Record (Bristol)

Statement of cash flows

For the year ended 31 March 2025

	2025	2024
	£	£
Cash used in operating activities:		
Net movement in funds	(44,231)	(20,188)
Adjustments for:		
Depreciation charges	4,586	9,456
Income from investments	(7,103)	(5,332)
Decrease / (increase) in debtors	148,013	(564,030)
Increase / (decrease) in creditors	9,673	(94,380)
Net cash provided by / (used in) operating activities	110,938	(674,474)
Cash flows from investing activities:		
Income from investments	7,103	5,332
Purchase of tangible fixed assets	-	(1,079)
Net cash provided by investing activities	7,103	4,253
Increase / (decrease) in cash and cash equivalents in the year	118,041	(670,221)
Cash and cash equivalents at the beginning of the year	620,612	1,290,833
Cash and cash equivalents at the end of the year	738,653	620,612

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) Basis of preparation and general information

Off the Record (Bristol) is a charitable company limited by guarantee registered in England and Wales. The registered office address is 8-10 West Street, St Philips, Bristol, BS2 0BH.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Off the Record (Bristol) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of training and the provision of mental health services is deferred until criteria for income recognition are met.

d) Donated services and facilities

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs, which are included in support costs, are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of proportional staff costs:

	2025	2024
Raising funds	2.6%	2.9%
Charitable activities	97.4%	97.1%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Freehold property	50 years
Equipment	3 years

Freehold property is included at valuation. The charity revalues land and buildings every 5 years. The most recent revaluation was carried out at 31 March 2021 and the next will be due 31 March 2026. The statement of financial activities includes the net gain arising on revaluation during the year. Other fixed assets are included at cost including any incidental expenses of acquisition. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. The valuation is presented and depreciated on the basis that land comprises 1/3 of the total valuation.

Items of equipment are capitalised where the purchase price exceeds £1,000.

j) Intangible fixed assets

Website design is capitalised where the purchase price exceeds £1,000. Amortisation is provided at a rate of 33% on a straight line basis to write down the cost of the asset to its estimated residual value over its expected useful life.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1i to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Revaluation of freehold property

Freehold property is revalued every 5 years. Revaluations are undertaken by an independent expert. Once revalued, freehold property is depreciated over its remaining useful life.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations	4,500	235,338	239,838
Charitable activities	931,901	2,166,663	3,098,564
Other trading activities	-	50,202	50,202
Investments	-	5,332	5,332
Total income	936,401	2,457,535	3,393,936
Expenditure on:			
Raising funds	-	100,648	100,648
Charitable activities	1,012,096	2,301,380	3,313,476
Total expenditure	1,012,096	2,402,028	3,414,124
Net income / (expenditure) and net movement in funds	(75,695)	55,507	(20,188)

3. Income from donations

	Restricted £	Unrestricted £	2025 Total £
Donations	-	102,654	102,654
Grants (note 5)	24,500	71,418	95,918
Total income from donations	24,500	174,072	198,572

	Restricted £	Unrestricted £	2024 Total £
Prior period comparative:			
Donations	-	159,684	159,684
Grants (note 5)	4,500	75,654	80,154
Total income from donations	4,500	235,338	239,838

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

4. Income from charitable activities

	Restricted £	Unrestricted £	2025 Total £
Commissioned services:			
Avon and Wiltshire NHS Trust	-	2,729,487	2,729,487
Total commissioned services	-	2,729,487	2,729,487
Grants (note 5)	483,257	-	483,257
Training and consultancy	34,554	7,634	42,188
Total income from charitable activities	517,811	2,737,121	3,254,932

Prior period comparative:

	Restricted £	Unrestricted £	2024 Total £
Commissioned services:			
Avon and Wiltshire NHS Trust	-	2,144,395	2,144,395
Total commissioned services	-	2,144,395	2,144,395
Grants (note 5)	887,900	-	887,900
Training and consultancy	44,001	22,268	66,269
Total income from charitable activities	931,901	2,166,663	3,098,564

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

5. Grants

	Restricted £	Unrestricted £	2025 Total £
<i>Income from donations:</i>			
The Talent Fund	20,000	-	20,000
Greenwood Place	-	30,000	30,000
Other grants < £20,000	4,500	41,418	45,918
Total	<u>24,500</u>	<u>71,418</u>	<u>95,918</u>
<i>Income from charitable activities:</i>			
Health Education England	355,308	-	355,308
Aquila Family Charitable Trust	40,000	-	40,000
National Lottery Community Fund - Partnerships South West Region	35,000	-	35,000
Other grants < £20,000	52,949	-	52,949
Total	<u>483,257</u>	<u>-</u>	<u>483,257</u>
Prior period comparative			2024 Total £
	Restricted £	Unrestricted £	
<i>Income from donations:</i>			
Innox Foundation	-	25,000	25,000
University of Southampton	-	27,000	27,000
Other grants < £20,000	4,500	23,654	28,154
Total	<u>4,500</u>	<u>75,654</u>	<u>80,154</u>
<i>Income from charitable activities:</i>			
Aquila Family Charitable Trust	40,000	-	40,000
Bristol City Council	47,181	-	47,181
Children in Need	45,000	-	45,000
Garfield Weston	30,000	-	30,000
Health Education England	531,325	-	531,325
National Lottery Community Fund - Partnerships South West Region	39,627	-	39,627
Nisbet Trust	30,369	-	30,369
North Somerset Council	39,987	-	39,987
Prudence Trust	64,405	-	64,405
Other grants < £20,000	20,006	-	20,006
Total	<u>887,900</u>	<u>-</u>	<u>887,900</u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

5. Grants (continued)

Government grants

The charitable company receives government grants, defined as funding from Health Education England (HEE), Bristol City Council, National Lottery Community Fund, North Somerset Council, Yate Town Council, and government grants < £20,000 to fund charitable activities. The total value of such grants in the period ending 31 March 2025 was £408,783 (2024: £686,274). There are no unfulfilled conditions or contingencies attaching to these grants in the current or prior year.

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2025 Total £
<u>Employees</u>				
Staff costs (note 8)	67,448	2,489,800	431,971	2,989,219
Other staff costs	191	109,687	48,909	158,787
<u>Premises</u>				
Rent and rates	-	25,000	51,455	76,455
Other premises costs	-	23,692	43,651	67,343
<u>Supplies and services</u>				
Office costs	-	16,670	94,878	111,548
Consultancy costs	-	-	48,844	48,844
Evaluation (IAPTUS)	-	43,177	-	43,177
<u>Project costs</u>				
Young people's activities	-	15,349	-	15,349
<u>Other</u>				
Fundraising	5,185	-	-	5,185
Depreciation	-	-	4,586	4,586
Finance costs	-	-	1,079	1,079
Sub-total	72,824	2,723,375	725,373	3,521,572
Allocation of support and governance costs	19,132	706,241	(725,373)	-
Total expenditure	91,956	3,429,616	-	3,521,572

Total governance costs were £9,840 (2024: £9,240).

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

6. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
<u>Employees</u>				
Staff costs (note 8)	71,359	2,380,218	317,621	2,769,198
Other staff costs	351	96,337	78,083	174,771
<u>Premises</u>				
Rent and rates	1,541	70,479	10,013	82,033
Other premises costs	1,146	52,411	7,446	61,003
<u>Supplies and services</u>				
Office costs	-	115,322	-	115,322
Consultancy costs	-	39,321	75,585	114,906
Evaluation (IAPTUS)	-	41,751	-	41,751
<u>Project costs</u>				
Young people's activities	-	33,659	-	33,659
<u>Other</u>				
Fundraising	12,025	-	-	12,025
Depreciation	-	9,456	-	9,456
Sub-total	86,422	2,838,954	488,748	3,414,124
Allocation of support and governance costs	14,226	474,522	(488,748)	-
Total expenditure	<u>100,648</u>	<u>3,313,476</u>	<u>-</u>	<u>3,414,124</u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

7. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Depreciation	4,586	9,456
Operating lease payments	57,888	40,543
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	9	Nil
Auditors' remuneration (excluding VAT):		
▪ Statutory audit	8,200	7,700
▪ Under accrual in the prior year	3,314	-

Trustee reimbursed expenses relate to travel costs for 1 trustee.

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements.

8. Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	2,520,355	2,507,856
Social security costs	221,493	213,552
Pension costs	48,872	47,790
Freelance consultants	198,499	-
	<u>2,989,219</u>	<u>2,769,198</u>

Included in salaries and wages are redundancy and termination costs totalling £8,133 (2024: £17,513), comprising of settlement payments (2024: statutory redundancy payments). Redundancy and termination costs have been funded from unrestricted general funds (note 16).

No employee earned more than £60,000 in the current or prior year.

The key management personnel of the charitable company ordinarily comprise the Trustees and Chief Executive Officer. The total employee benefits of the key management personnel were £112,605 (2024: £86,662).

	2025 No.	2024 No.
Average head count	<u>101.8</u>	<u>106.5</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

10. Tangible fixed assets

	Equipment £	Freehold property £	Total £
Cost or valuation			
At 1 April 2024	28,007	300,000	328,007
Disposals in year	<u>(24,330)</u>	<u>-</u>	<u>(24,330)</u>
At 31 March 2025	<u>3,677</u>	<u>300,000</u>	<u>303,677</u>
Depreciation			
At 1 April 2024	26,585	21,000	47,585
Charge for the year	771	3,815	4,586
On disposals	<u>(24,330)</u>	<u>-</u>	<u>(24,330)</u>
At 31 March 2025	<u>3,026</u>	<u>24,815</u>	<u>27,841</u>
Net book value			
At 31 March 2025	<u>651</u>	<u>275,185</u>	<u>275,836</u>
At 31 March 2024	<u>1,422</u>	<u>279,000</u>	<u>280,422</u>

Freehold property included in tangible fixed assets was revalued as at 31 March 2021. The next revaluation is due to be carried out at 31 March 2026. The total value in use of all land and buildings is £300,000; broken down into land of £100,000 and buildings of £200,000. The valuation was carried out by Maggs and Allen of 22 Richmond Hill, Clifton, Bristol, BS8 1BA and represents the anticipated achievable sale price of the property assuming it were to be offered for sale with vacant possession. At 31 March 2025, the comparable amounts of land and buildings included in tangible fixed assets at valuation, determined according to historical cost accounting rules, are cost £21,271, depreciation charge £6,239 and net book value £15,032.

11. Intangible fixed assets

	Website design £	Total £
Cost or valuation		
At 1 April 2024 and at 31 March 2025	<u>24,138</u>	<u>24,138</u>
Amortisation		
At 1 April 2024 and at 31 March 2025	<u>24,138</u>	<u>24,138</u>
Net book value		
At 1 April 2024 and at 31 March 2025	<u><u>-</u></u>	<u><u>-</u></u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

12. Debtors

	2025 £	2024 £
Trade debtors	438,344	630,279
Prepayments	2,789	1,253
Accrued income	40,000	-
Other debtors	3,454	1,068
	<u>484,587</u>	<u>632,600</u>

13. Creditors : amounts due within 1 year

	2025 £	2024 £
Trade creditors	23,403	42,584
Accruals	21,266	9,852
Deferred income (see note 14)	16,734	-
Other creditors	9,724	9,018
	<u>71,127</u>	<u>61,454</u>

14. Deferred income

	2025 £	2024 £
At 1 April	-	4,165
Deferred during the year	16,734	-
Released during the year	-	(4,165)
	<u>-</u>	<u>-</u>
At 31 March	<u>16,734</u>	<u>-</u>

Deferred income relates to rental income received in advance of the rental period.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

15. Analysis of net assets between funds

	Restricted funds £	Revaluation reserve £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	260,154	15,682	-	275,836
Current assets	78,649	-	-	1,144,591	1,223,240
Current liabilities	-	-	-	(71,127)	(71,127)
Net assets at 31 March 2025	<u>78,649</u>	<u>260,154</u>	<u>15,682</u>	<u>1,073,464</u>	<u>1,427,949</u>

Prior period comparative

	Restricted funds £	Revaluation reserve £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	263,686	16,736	-	280,422
Current assets	173,614	-	579,831	499,767	1,253,212
Current liabilities	-	-	-	(61,454)	(61,454)
Net assets at 31 March 2024	<u>173,614</u>	<u>263,686</u>	<u>596,567</u>	<u>438,313</u>	<u>1,472,180</u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

16. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2025 £
Restricted funds					
Aquila Family Charitable Trust	40,000	40,000	(40,000)	-	40,000
Big Lottery - Youth Moves	-	35,000	(35,000)	-	-
Big Lottery - Building Connections	-	20,000	(20,000)	-	-
Bristol City Council	5,473	15,130	(20,603)	-	-
Children in Need - Zazi	-	15,938	(15,938)	-	-
Health Education England	-	355,308	(329,406)	-	25,902
Missing Link	-	34,554	(37,618)	3,064	-
North Somerset	29,826	-	(29,826)	-	-
Nisbet Trust	30,369	-	(30,369)	-	-
Prudence Trust	64,405	-	(51,658)	-	12,747
Wesport	3,541	-	(3,541)	-	-
Yate Town Council	-	4,500	(4,500)	-	-
Youth Access	-	1,881	(1,881)	-	-
Other restricted funds	-	20,000	(20,000)	-	-
Total restricted funds	173,614	542,311	(640,340)	3,064	78,649

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

16. Movements in funds (continued)

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2025 £
Total restricted funds	<u>173,614</u>	<u>542,311</u>	<u>(640,340)</u>	<u>3,064</u>	<u>78,649</u>
Unrestricted funds					
<i>Designated funds:</i>					
Property acquisition fund	579,831	-	-	(579,831)	-
Fixed asset fund	<u>16,736</u>	<u>-</u>	<u>(1,054)</u>	<u>-</u>	<u>15,682</u>
Total designated funds	596,567	-	(1,054)	(579,831)	15,682
<i>General funds:</i>					
Revaluation reserve	263,686	-	(3,532)	-	260,154
General funds	<u>438,313</u>	<u>2,935,030</u>	<u>(2,876,646)</u>	<u>576,767</u>	<u>1,073,464</u>
Total unrestricted funds	<u>1,298,566</u>	<u>2,935,030</u>	<u>(2,881,232)</u>	<u>(3,064)</u>	<u>1,349,300</u>
Total funds	<u><u>1,472,180</u></u>	<u><u>3,477,341</u></u>	<u><u>(3,521,572)</u></u>	<u><u>-</u></u>	<u><u>1,427,949</u></u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

16. Movements in funds (continued)

Purposes of restricted funds

Aquila Family Charitable Trust - contribution towards the delivery of project Zazi to support young black people and young people of colour exploring culture, identity and tackling inequality.

Big Lottery Youth Moves - funding for an embedded mental health worker in Youth Moves in South Bristol, focusing on increasing engagement with mental health support to this young people in a deprived area of the city.

Big Lottery Building Connections - contribution towards the delivery of project Zazi to support young black people and young people of colour exploring culture, identity and tackling inequality.

Bristol City Council - recruitment of a Hate Crime and Discrimination worker to support LGBTQ+ young people across Bristol.

Children in Need - a year's funding to deliver a social action programme led by young people of colour to explore issues of race and gender, supported by our Zazi team.

Health Education England - recruiting and training Children's Wellbeing Practitioners to deliver and support young people using low intensity CBT.

Missing Link - a partnership project funding therapists to work with young people who have experienced domestic violence.

North Somerset - North Somerset Council have funded an OTR Wellbeing Practitioner to deliver Mind Aid and Shameless Group work to young people across the County.

Nisbet Trust - Recruitment of volunteer coordinator to recruit and support our young volunteers.

Prudence Trust - a three year grant to embed and develop the work of OTR's Community Partnerships Team, which delivers preventative, activities-based therapeutic support across three areas: Sports, Art and Nature.

Wesport - funding for an assistant to support delivery of our SportsWorks activities across Bristol and South Gloucestershire, and a small grant for the team to deliver a skateboarding project in South Gloucestershire.

Yate Town Council - a grant to support OTR's delivery of therapies and one to one support in South Gloucestershire.

Other restricted funds - funds from various sources for restricted projects.

Purposes of designated funds

Property acquisition fund - In prior years, this fund was ringfenced for the future purchase of a property. However, as there are currently no plans to acquire property, the designation has been removed and the balance transferred to general reserves.

Revaluation reserve - representing movement on fixed assets revalued every 5 years.

Fixed asset fund - representing the total value of fixed assets less the revaluation reserve.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

16. Movements in funds (continued)

Transfer between funds

A transfer of £579,831 was made between designated and unrestricted general funds to remove the designated property acquisition fund which is no longer required given the charity currently has no plans to acquire a property. A transfer of £3,063 was also made between restricted and general unrestricted funds to represent the topping up of restricted funds from general unrestricted funds.

In the prior year, a transfer was made between general funds and the designated fixed asset funds to reflect fixed asset additions in the year, so that the year end balance of the designated fixed asset fund agrees to the total net book value of fixed assets less the revaluation reserve as at the year end date.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

16. Movements in funds (continued)

Prior period comparative

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Restricted funds					
Aquila Family Charitable Trust	40,000	40,000	(40,000)	-	40,000
Big Lottery - Youth Moves	-	39,627	(39,627)	-	-
Bristol City Council	-	17,681	(12,208)	-	5,473
Bristol City Council - BAME	15,000	29,500	(44,500)	-	-
Children in Need - Zazi	-	45,000	(45,000)	-	-
Co-op Foundation - Freedom	30,000	3,000	(33,000)	-	-
Garfield Weston Foundation	-	30,000	(30,000)	-	-
Health Education England	49,577	531,325	(580,902)	-	-
Medlock Charitable Trust	5,000	-	(5,000)	-	-
Missing Link	-	44,001	(44,001)	-	-
North Somerset	-	39,987	(10,161)	-	29,826
Nisbet Trust	29,518	30,369	(29,518)	-	30,369
Prudence Trust	62,529	64,405	(62,529)	-	64,405
Quartet	12,685	-	(12,685)	-	-
Quartet - Eversea Fund	5,000	-	(5,000)	-	-
Wesport	-	7,829	(4,288)	-	3,541
Yate Town Council	-	4,500	(4,500)	-	-
Other restricted funds	-	9,177	(9,177)	-	-
Total restricted funds	249,309	936,401	(1,012,096)	-	173,614

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

16. Movements in funds (continued)

Prior period comparative (continued)

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Total restricted funds	<u>249,309</u>	<u>936,401</u>	<u>(1,012,096)</u>	<u>-</u>	<u>173,614</u>
Unrestricted funds					
<i>Designated funds:</i>					
Property acquisition fund	579,831	-	-	-	579,831
Fixed asset fund	<u>16,897</u>	<u>-</u>	<u>(1,240)</u>	<u>1,079</u>	<u>16,736</u>
Total designated funds	596,728	-	(1,240)	1,079	596,567
<i>General funds</i>					
Revaluation reserve	271,902	-	(8,216)	-	263,686
General funds	<u>374,429</u>	<u>2,457,535</u>	<u>(2,392,572)</u>	<u>(1,079)</u>	<u>438,313</u>
Total unrestricted funds	<u>1,243,059</u>	<u>2,457,535</u>	<u>(2,402,028)</u>	<u>-</u>	<u>1,298,566</u>
Total funds	<u><u>1,492,368</u></u>	<u><u>3,393,936</u></u>	<u><u>(3,414,124)</u></u>	<u><u>-</u></u>	<u><u>1,472,180</u></u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2025

17. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2025 £	2024 £
Amount falling due:		
Within 1 year	49,123	40,430
Within 1 - 5 years	<u>48,698</u>	<u>61,250</u>
	<u>97,821</u>	<u>101,680</u>

18. Related party transactions

There have been no related party transactions in the current or prior year.

OFF THE RECORD (BRISTOL)

England & Wales - Charity number 1085351

Accounts

Company no. 4150044
Charity no. 1085351

Off the Record (Bristol)
Report and Audited Financial Statements
31 March 2024

Off the Record (Bristol)

Reference and administrative details

For the year ended 31 March 2024

Company number	4150044																												
Charity number	1085351																												
Registered office and operational address	8-10 West Street St Philips Bristol BS2 0BH																												
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: <table><tr><td>Mark Allen</td><td>resigned 23 October 2023</td></tr><tr><td>Amaleehah Aslam Forrester</td><td>appointed 11 December 2023 resigned 31 July 2024</td></tr><tr><td>Dr Rachel Brown</td><td></td></tr><tr><td>Joseph Coghlan</td><td>appointed 29 January 2024</td></tr><tr><td>Jacob Diggle</td><td>Chair</td></tr><tr><td>Karen Drake</td><td>Former Chair, resigned 6 July 2023</td></tr><tr><td>Jordan Hodge</td><td></td></tr><tr><td>Patsy Hudson</td><td>resigned 11 September 2023</td></tr><tr><td>Tom Le Fanu</td><td></td></tr><tr><td>Simon Leech</td><td></td></tr><tr><td>Bryony Montandon</td><td>appointed 11 December 2023</td></tr><tr><td>Joe Raynes</td><td>appointed 11 December 2023</td></tr><tr><td>Aysha Taylor Whyte</td><td>appointed 11 December 2023 resigned 31 July 2024</td></tr><tr><td>Lowie Trevena</td><td>resigned 30 January 2024</td></tr></table>	Mark Allen	resigned 23 October 2023	Amaleehah Aslam Forrester	appointed 11 December 2023 resigned 31 July 2024	Dr Rachel Brown		Joseph Coghlan	appointed 29 January 2024	Jacob Diggle	Chair	Karen Drake	Former Chair, resigned 6 July 2023	Jordan Hodge		Patsy Hudson	resigned 11 September 2023	Tom Le Fanu		Simon Leech		Bryony Montandon	appointed 11 December 2023	Joe Raynes	appointed 11 December 2023	Aysha Taylor Whyte	appointed 11 December 2023 resigned 31 July 2024	Lowie Trevena	resigned 30 January 2024
Mark Allen	resigned 23 October 2023																												
Amaleehah Aslam Forrester	appointed 11 December 2023 resigned 31 July 2024																												
Dr Rachel Brown																													
Joseph Coghlan	appointed 29 January 2024																												
Jacob Diggle	Chair																												
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Jordan Hodge																													
Patsy Hudson	resigned 11 September 2023																												
Tom Le Fanu																													
Simon Leech																													
Bryony Montandon	appointed 11 December 2023																												
Joe Raynes	appointed 11 December 2023																												
Aysha Taylor Whyte	appointed 11 December 2023 resigned 31 July 2024																												
Lowie Trevena	resigned 30 January 2024																												
Company secretary	<table><tr><td>Bryony Montandon</td><td>resigned 18 December 2023</td></tr><tr><td>Diana Finch</td><td>appointed 18 December 2023 resigned 21 February 2024</td></tr><tr><td>Adelaide Morgan</td><td>appointed 21 February 2024 resigned 25 July 2024</td></tr><tr><td>Joanne Munns</td><td>appointed 1 August 2024</td></tr></table>	Bryony Montandon	resigned 18 December 2023	Diana Finch	appointed 18 December 2023 resigned 21 February 2024	Adelaide Morgan	appointed 21 February 2024 resigned 25 July 2024	Joanne Munns	appointed 1 August 2024																				
Bryony Montandon	resigned 18 December 2023																												
Diana Finch	appointed 18 December 2023 resigned 21 February 2024																												
Adelaide Morgan	appointed 21 February 2024 resigned 25 July 2024																												
Joanne Munns	appointed 1 August 2024																												
Key management personnel	<table><tr><td>Karen Black</td><td>CEO (resigned July 2023)</td></tr><tr><td>Adelaide Morgan</td><td>CEO (appointed January 2024, resigned July 2024)</td></tr><tr><td>Joanne Munns</td><td>Interim CEO (appointed September 2023, resigned January 2024, re-appointed July 2024)</td></tr><tr><td>Beth Shedden</td><td>CEO (appointed July 2023, resigned September 2023)</td></tr></table>	Karen Black	CEO (resigned July 2023)	Adelaide Morgan	CEO (appointed January 2024, resigned July 2024)	Joanne Munns	Interim CEO (appointed September 2023, resigned January 2024, re-appointed July 2024)	Beth Shedden	CEO (appointed July 2023, resigned September 2023)																				
Karen Black	CEO (resigned July 2023)																												
Adelaide Morgan	CEO (appointed January 2024, resigned July 2024)																												
Joanne Munns	Interim CEO (appointed September 2023, resigned January 2024, re-appointed July 2024)																												
Beth Shedden	CEO (appointed July 2023, resigned September 2023)																												
Bankers	The Co-operative Bank 14 Broadmead Bristol BS1 3HH																												

Off the Record (Bristol)

Reference and administrative details

For the year ended 31 March 2024

Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD
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Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2024

Chair's report

In 2023-24, we are proud to have supported over 17,000 young people across Bristol, South Gloucestershire and North Somerset. We want to take this opportunity to reflect on our achievements, developments and learning.

2023-24 has been yet another challenging year for many young people and families, as they navigate the cost-of-living and energy cost crisis. Young people are still coming to terms with the impacts of lockdown, many still not back at school, and as a result, we have seen young people present with more complex needs and are working hard – alongside partners across the region – to offer the best possible support to respond to this. We have been blown away by young people's strength, compassion, and the insightful ways they approach conversations about mental health in the context of the wider world.

To find out more about OTR's work, please visit our website <http://www.otrbristol.org.uk/>.

Jacob Diggle

Chair of Trustees

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2024

The Board of Trustees presents its report and audited financial statements for the period 1 April 2023 to 31 March 2024. The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Reference and administrative information set out on page 1 & 2 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

Whilst our services have moved back to in-person delivery following the pandemic, we also kept the option for some online delivery. This hybrid model of support allows us to continue to cater to young people who find it difficult to access services face-to-face.

We are encouraged that lots of young people feel able and willing to engage with conversations about their mental health with Off The Record (OTR), across a range of settings. However, we know that we have more work to do to engage young people who are under-represented in our services. We want all young people who need support to feel that OTR is on their side and has something to offer.

While it is young people who guide the direction of our organisation, they would not be supported if we didn't have an extraordinary team of staff and volunteers. Through a year of change and challenge, their dedication to our young people has powered incredible impact. Thanks to our 100-strong staff team, across South Gloucestershire, North Somerset and Bristol, young people across the region have been heard, supported, and connected with a community as they transition to adulthood.

OTR is continuing to grow, learn, and adapt as an organisation. We will continue to focus our attention on improving the accessibility of our services for young people. In order to do this effectively, we must deepen our understanding of communities that are underserved by OTR, earn their trust and push ourselves to practise more inclusively. We remain committed to becoming an anti-racist organisation and championing the rights of LGBTQ+ and disabled people.

We have worked closely with Brap this year, an organisation who specialise in supporting organisations to create more inclusive services and working environments. We are working with them to use therapeutic approaches to strengthen our charity's anti-oppressive practices – benefitting both young people and the staff and volunteers who support them.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2024

Our aims and objectives

Purposes and aims

The charity's purposes as set out in the objectives contained in the company's memorandum of association, and further developed in the new strategy, are:

- To promote and support the mental health of young people focusing on Bristol and the surrounding areas;
- To raise awareness of the social, economic and cultural determinants that lead to poor mental health; and
- The advancement of education of the public including, in particular, public sector bodies, agencies, community bodies, corporates and organisations, on mental health issues experienced by young people and on the provision of support to prevent and alleviate these issues delivering public benefit.

In shaping our objectives for the year and planning our activities the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)".

All OTR's charitable activities focus on the provision of accessible and effective mental health support, education and campaigning for young people 11-25 resident in Bristol, South Gloucestershire and North Somerset.

Such a programme of activity is invariably of public benefit insofar as it contributes to healthy, active citizens, family and community cohesion, and increased social inclusion and mobility. Public benefit is also derived from the prevention of escalating levels of mental ill-health among OTR's service users as a consequence of their accessing the organisation. That OTR offers a free and timely service for vulnerable young people is of public benefit in terms of cost-effectiveness in both the short and long term.

The strategies employed to achieve the charity's aims and objectives are to:

1. Deliver a range of direct mental health support including one-to-one and group talking and creative therapies, online support and casework;
2. Deliver a programme of preventative psychological education and digital resources for young people in schools and other youth settings;
3. Deliver a programme of targeted youth work to engage communities of young people that face barriers to accessing services early and social disadvantages and discrimination that lead to poorer mental health;
4. Run participatory social action projects to de-stigmatise mental health with young people who have lived experience of mental health difficulties; and
5. Deliver training to professionals.

Achievements and performance

We have continued to create new offers, evolve existing ones, sustain and develop new partnerships to provide a rich offer of services to support young people's mental health. We are pleased to be able to show how our services have developed over the past year and the learning we will take forward to ensure an even greater impact for young people in the years to come.

In 2023-24, OTR reached and supported over 17,000 young people. This includes young people engaging in structured therapeutic interventions, but also those taking part in groups led by our Zazi and Freedom teams.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2024

Strengthening young people's participation:

At OTR we're committed to amplifying the voices of young people and want them to help shape the services we offer across Bristol, South Gloucestershire and North Somerset. We've been working to give them a bigger say in things, whilst helping them develop skills that will set them up for the future.

Our brilliant young volunteers in our Peer Representatives and Peer Navigator programmes have worked hard to ensure that young people are met by other young people from the moment they arrive at OTR, who they can relate to and who understand their experience. This programme won a national award for, 'Volunteering & Social Action' at the Children & Young People Now Awards! in November 2022, in recognition of its success and it is now embedded in our engagement and participation work for 2023-24.

We have continued to build on our new Young Advisors initiative: this year-long programme lets young people create and lead projects that tackle important issues impacting them and their peers. It's not just about making a difference – it's about giving them skills that will open doors to employment opportunities in the future.

Broadening access:

At OTR we understand that some groups of young people face unique challenges to accessing mental health support, and we're here to try to bridge those gaps. By offering a wide range of services like our arts, sports, and nature activities, creative hubs as well as targeted support for young people who are care experienced, LGBTQ+ or from racialised communities. We aim to offer a range of approaches that suit young people's needs.

We've strengthened our Whole School Approach offer, supporting our colleagues in education to rethink the way schools approach mental health support. We're committed to early intervention and recognise that what might seem like poor behaviour in young people could be a sign of deeper struggles. We are committed to working with schools to support them with young people's mental health and whilst recognising the pressures they are under as a system to achieve this.

Work in schools and education settings:

Supporting young people to navigate the world of school and education is central to OTR's work. Our teams of Children's Wellbeing Practitioners (CWPs), Education Mental Health Practitioners (EMHPs), ensure that low intensity Cognitive Behavioural Therapy (CBT) is readily available in schools and community settings to provide early support where it's needed most. Our paid training programme for CWPs, EMHPs and HiCBT trainees ensures that we are investing in the future workforce for children and supporting increased access to psychological therapies for young people. In 2024 50% of schools across Bristol, South Gloucestershire and North Somerset will have a dedicated worker in schools, a huge achievement in partnership with NHS colleagues!

Many young people have participated in Resilience Lab sessions and programmes such as ArtWorks, NatureWorks and SportsWorks. Thousands of others have attended drop-in Hubs and OTR led assemblies. 72% of young people reported improved outcomes at the end of treatment and 97% of young people stated they had made progress towards achieving their goals in therapy.

Project Zazi's Expressions and Masculinity groups continue to provide support for young black people and young people of colour to come together and unpack how societal inequalities might shape perceptions and empower them to embrace their strength and magnificence.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2024

Academic partnerships:

Academic partnerships are a cornerstone of OTR's drive to improve mental health support for young people. We know that research, co-created alongside young people, is an effective way to do this and have invested in research opportunities accordingly. Our collaborations with the University of Bristol and the University of Bath are vital on our learning journey, together, we're shedding light on the ways in which we can creatively support wellbeing and mental health for young people, including those most marginalised in society.

Through these collaborations, we're sculpting a landscape where young people's mental health takes centre stage, powered by innovation and driven by partnerships.

North Somerset:

In the ever-evolving landscape of youth mental health support in North Somerset, OTR is positively impacting the lives of young people. In partnership with the Child and Adolescent Mental Health Services (CAMHS), our Intensive Outreach Team has successfully expanded its reach into North Somerset.

We offered resilience-themed workshops specifically tailored for young individuals transitioning into Year 7, ensuring a smooth and confident journey into secondary school. Creative HUBs have also been successfully established in Worle, with plans to further expand our HUB network in the near future, providing safe and welcoming spaces for young people to express themselves.

Our psycho-educational groups, grounded in Cognitive Behavioural Therapy (CBT) principles, have provided invaluable resources through online platforms such as Resilience Lab, Mind Aid, and Shameless.

Recognising the unique needs of young people aged 18-25, our dedicated 18+ worker has been instrumental in offering personalised 1:1 support, bridging the gap for those who often find it challenging to access services. This tailored approach has not only provided much-needed support to individuals in this age group but also underscored the imperative for specialised support tailored to their unique life stage.

As we continue our journey, we remain committed to the well-being of North Somerset's young people and our mission to provide support that is comprehensive and tailored to their evolving needs.

Formalising our processes and growing into a more mature organisation:

OTR is busy formalising its operations so we can continue to grow into a larger and more robust organisation. A dedicated focus on enhancing our policies and procedures will ensure we have an effective framework that matches our expansion. Building on the momentum generated by the introduction of our senior leadership team last year, we're not just growing in size; we're also evolving in approach. Insights gleaned from staff surveys and reviews have been pivotal, guiding us towards a more equitable, diverse, and inclusive path. Our partnership with EDI consultants Brap is a testament to our commitment to becoming an anti-racist organisation. Moreover, we're taking steps to ensure that our salaries are more competitive in recognition of the cost of living crisis.

As part of this journey, we've also introduced reflective practice for our front-line staff, enabling them to embrace continuous learning and development. With these strategies in place, OTR is poised to develop into an organisation that not only empowers young people but also strives towards continuous learning and improvement.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2024

We have developed a new OTR strategy to give us a clear direction for the next phase of our development and help with robust and focused decision-making, ensuring that we are delivering on our strategic aims and developing areas of work that we have identified as important for young people locally.

Financial review

The charity finds itself in a strong financial position following the 2023/24 year end. Income from contracts, trusts and foundations of £3,338,402 (2023: £2,892,851) has increased and we are grateful to our long-term funders and partners. Donations of £159,684 (2023: £104,791) increased from last year and we are grateful for all of the local community support we received throughout the year.

Income from our Diffusion enterprise project has delivered directly to our mission and secured income this year of £22,268 (2023: £36,925) and we have seen steady demand for our training offers that we have successfully translated online.

Overall expenditure in the year £3,414,124 (2023: £3,010,276) has grown in line with the income. Much of our cost is expenditure on staffing and facilitation of our projects. As these transitioned to online there was infrastructure and software investment needed to ensure we could continue to deliver for the young people who we support.

The restricted funds held by the charity at the end of the financial year are £173,614 (2023: £249,309). The unrestricted reserves of the charity are positive £1,298,566 (2023: £1,243,059) which helps us to weather cashflow variations in funder payments and allows us to plan to realise our ambition to purchase a property.

Reserves policy

The Board agreed on a reserve policy in two parts, one being the maintenance of a stability reserve and the other being the creation of a strategic reserve.

In order to maintain effective operations of the organisation the Board of Trustees has agreed to hold a financial reserve of three months' operating costs (£600k). This level of reserve would allow staff to continue working to secure new funding and if necessary to allow a period of time to cut services in a way whereby service users are supported to move on. This is an amount it considers prudent in the event of a major business interruption as determined by an analysis of risks to the charity.

The level of reserves held by the charity is based on current operating costs and will be reviewed annually as services change in response to income generation. This figure will also be reviewed at every Board meeting and on an ad-hoc basis if there are significant changes to business circumstances.

The remaining unrestricted funds held in excess of the stability reserve, allow the charity to take decisions on designating reserves to taking advantage of future opportunities to secure its longer-term goals and ambitions as they arise. An example of such opportunities would be to purchase office space which is currently utilised on a rental basis or use the same to diversify fundraising base.

At the end of the year the unrestricted reserves stood at £438,313 (2023: £374,429), and £579,831 will remain in our strategic reserve as designated funds for a future capital cost of buying our own building.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2024

This level of reserves represents the right balance between protecting our organisation in the future and maximising our impact on young people's lives in the present and ensures that we are a resilient organisation. It means, for example, that we can protect the organisation and our services for young people against a major business interruption, variances of cash flow and unforeseen pressures on future income.

Creating a resilient organisation is particularly important right now given the uncertain economic outlook and our plans to scale into a new region (North Somerset). It is vital that we have stable foundations from which to grow.

Going concern

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The trustees have considered the impact of this issue on the charity's current and future financial position.

Much of the charity's income is traded through activities with Public Sector organisations (i.e. NHS) where the costs can be scaled to the related income and most service areas benefit from statutory support making them relatively robust to economic changes, for example the recent budget changes to National Insurance. Whilst this creates a stable income position, trustees recognise that the current method of invoicing quarterly in arrears for our largest contract creates challenges for the charity and so have implemented additional financial controls to keep cashflow levels under regular review.

As at the balance sheet date, the charity holds unrestricted, general reserves of £438,313 and a cash balance of £620,612. The trustees consider that the charity has sufficient reserves and cashflow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

Fundraising approach

OTR is registered with the fundraising regulator and Institute of Fundraising and, through staff and trustee training, is working towards achieving, monitoring and reporting against the standards.

All fundraising is planned and executed by our in-house team without external professional fundraisers. During the year there were no complaints about our fundraising, and we do not carry out any direct mail or telephone campaigns that might infringe the privacy rights of a person.

We have developed and expanded the team in order to ensure high quality and dedicated support. This has involved the recruitment of two new team members, one with a focus on generating income via trusts and foundations and the other looks after our supporters, for example those who want to run a marathon for us or companies who support us as charity of the year.

Plans for future periods

As we set our sights ahead to 2024-25, OTR gets ready to launch its new strategy, OTR25.

We've got five priorities that will help guide us toward a future where young people have a greater choice and control over the mental health support they receive.

We'll start by turning up the volume on young people's voices. Our **priority one** plan? Give them the spotlight through our volunteer program, targeted groups and discussion forums. Who better to steer the ship than the young people we're here to support?

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2024

We will work to create a rich and wide mental health offer for our **priority two**, we will ensure our support options are as diverse as the young people who need them. From 1:1 therapies to drop-ins for LGBTQ+ young people, and from social activism projects for black and brown young men to summer storytelling workshops, we'll create an even richer offering for young people.

We want young people to feel surrounded by a network of support. So, our approach is holistic. That means reaching beyond our therapies, group sessions and drop ins, and embedding mental health support at home and in the classroom.

We know that not everyone's starting from the same point. So, **priority three** is all about reaching out to those who face extra barriers. OTR will increase its reach to marginalised young people and those experiencing disadvantage. We will focus on young people of colour, care experienced young people, disabled young people, LGBTQ+ young people and those from lower socio-economic backgrounds.

These groups are among those most likely to struggle with their mental health but least likely to seek out support. We'll bring our services to the most marginalised young people alongside our in-house projects - embedding support in schools, community centres and settings they already know and trust.

We understand the strength of partnerships for targeted work, so we'll collaborate to make new positive spaces - like our work with Coexist Community Kitchen, a series of cooking sessions designed just for black and brown young women.

What about schools? We've got big plans to deliver our Whole School Approach offer through our Mental Health Support Team across Bristol, South Gloucestershire and North Somerset, a wraparound service that empowers schools to offer outstanding mental health support.

Creating supportive communities is also high on the agenda and our **priority four**. In North Somerset, an area with unique challenges for young people, we're exploring flexible ways to bring our services to different community spaces. Our Teams are working cross organisationally to build partnerships outside OTR, creating safe spaces where young people can feel heard and supported.

We also look at existing groups in young people's communities, and enhance them with mental health support - like our partnership with Trinity in Bristol, combining their music workshops with an OTR practitioner to embed informal support in a creative safe space.

Priority five is all about working with our partners, including charities, statutory organisations and universities. We will drive new approaches and ideas within tried and tested models of delivery and evaluation; aiming to push boundaries and strive for change.

Ensure that our organisational infrastructure is fit for purpose:

We have restructured the senior leadership team to ensure that the roles meet the needs of the organisation and will continue to review the capacity of our support services (finance, facilities, HR) as well as communications and engagement, to ensure that they support all staff across the organisation.

And last but not least, we're using our influence to shape conversations that help change the way young people's mental health is spoken about and conceptualised.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2024

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 1 October 2007 and registered as a charity in 1964. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. The charity's constitution was updated 25 October 2019.

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Appointment of the board of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are members of the charity. Under the requirements of the Articles of Association there are a minimum of six and maximum of fifteen trustees. Trustees may serve a maximum of three terms of three years, after which they must not serve for one year.

The board have appointed a Chair, a Vice Chair and a Treasurer.

Trustee management and training

All trustees are fully inducted into OTR's governance. Trustees are drawn from a variety of health, education and social care, legal and finance professional backgrounds and a skills analysis is kept to ensure trustees are able to contribute in full.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A Chief Executive is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations the Chief Executive has delegated authority, within prescribed limits, for operational matters including finance, employment and clinical related activities.

Pay policy for senior staff

The directors consider the charity's trustees and the Chief Executive comprise the key management personnel of the charity in charge of directing and controlling, running and operating OTR on a day to day basis. All directors give of their time freely and no director receives remuneration in the year.

The pay of senior staff is reviewed annually and normally increased in line with an agreed incremental salary scale. Pay levels are regularly benchmarked against similar roles in appropriate voluntary sector organisations.

Risk assessment and management

The trustees have a risk management strategy which comprises:

- development of a strategic risk register;
- regular reviews of the risk register in line with the annual board schedule of business;
- the establishment of policies, systems and procedures to mitigate those risks identified in the register; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2024

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 2 December 2024 and signed on their behalf by

Jacob Diggle

Jacob Diggle - Chair

Independent auditors' report

To the members of

Off the Record (Bristol)

Opinion

We have audited the financial statements of Off the Record (Bristol) for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 7 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Off the Record (Bristol)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Off the Record (Bristol)

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

To the members of

Off the Record (Bristol)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

William Guy Blake

Date: 4 December 2024

William Guy Blake ACA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Off the Record (Bristol)

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 March 2024

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Income from:					
Donations	3	4,500	235,338	239,838	196,459
Charitable activities	4	931,901	2,166,663	3,098,564	2,696,392
Other trading activities		-	50,202	50,202	45,180
Investments		-	5,332	5,332	4,237
Total income		<u>936,401</u>	<u>2,457,535</u>	<u>3,393,936</u>	<u>2,942,268</u>
Expenditure on:					
Raising funds		-	100,648	100,648	95,877
Charitable activities		<u>1,012,096</u>	<u>2,301,380</u>	<u>3,313,476</u>	<u>2,914,399</u>
Total expenditure	6	<u>1,012,096</u>	<u>2,402,028</u>	<u>3,414,124</u>	<u>3,010,276</u>
Net income / (expenditure) and net movement in funds	7	(75,695)	55,507	(20,188)	(68,008)
Reconciliation of funds:					
Total funds brought forward		<u>249,309</u>	<u>1,243,059</u>	<u>1,492,368</u>	<u>1,560,376</u>
Total funds carried forward		<u><u>173,614</u></u>	<u><u>1,298,566</u></u>	<u><u>1,472,180</u></u>	<u><u>1,492,368</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the accounts.

Off the Record (Bristol)

Balance sheet

As at 31 March 2024

	Note	£	2024 £	2023 £
Fixed assets				
Tangible assets	10		280,422	288,799
Intangible assets	11		<u>-</u>	<u>-</u>
			280,422	288,799
Current assets				
Debtors	12	632,600		68,570
Cash at bank and in hand		620,612		<u>1,290,833</u>
		1,253,212		1,359,403
Liabilities				
Creditors: amounts falling due within 1 year	13	(61,454)		<u>(155,834)</u>
Net current assets			1,191,758	1,203,569
Net assets	15		1,472,180	<u>1,492,368</u>
Funds	16			
Restricted funds			173,614	249,309
Unrestricted funds				
Designated funds			596,567	596,728
Revaluation reserve			263,686	271,902
General funds			438,313	<u>374,429</u>
Total charity funds			1,472,180	<u>1,492,368</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 2 December 2024 and signed on their behalf by

Jacob Diggle

Jacob Diggle - Chair

Off the Record (Bristol)

Statement of cash flows

For the year ended 31 March 2024

	2024	2023
	£	£
Cash used in operating activities:		
Net movement in funds	(20,188)	(68,008)
Adjustments for:		
Depreciation charges	9,456	17,476
Income from investments	(5,332)	(4,237)
(Increase) / decrease in debtors	(564,030)	24,702
(Decrease) / increase in creditors	(94,380)	47,115
Net cash (used in) / provided by operating activities	<u>(674,474)</u>	<u>17,048</u>
Cash flows from investing activities:		
Income from investments	5,332	4,237
Purchase of tangible fixed assets	<u>(1,079)</u>	<u>(1,299)</u>
Net cash used in investing activities	<u>4,253</u>	<u>2,938</u>
(Decrease) / increase in cash and cash equivalents in the year	(670,221)	19,986
Cash and cash equivalents at the beginning of the year	<u>1,290,833</u>	<u>1,270,847</u>
Cash and cash equivalents at the end of the year	<u><u>620,612</u></u>	<u><u>1,290,833</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies

a) Basis of preparation and general information

Off the Record (Bristol) is a charitable company limited by guarantee registered in England and Wales. The registered office address is 8-10 West Street, St Philips, Bristol, BS2 0BH.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Off the Record (Bristol) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of training and the provision of mental health services is deferred until criteria for income recognition are met.

d) Donated services and facilities

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies (continued)

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of proportional staff costs:

	2024	2023
Raising funds	2.9%	3.4%
Charitable activities	97.1%	96.6%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Freehold property	50 years
Equipment	3 years

Freehold property is included at valuation. The charity revalues land and buildings every 5 years. The most recent revaluation was carried out at 31 March 2021 and the next will be due 31 March 2026. The statement of financial activities includes the net gain arising on revaluation during the year. Other fixed assets are included at cost including any incidental expenses of acquisition. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. The valuation is presented and depreciated on the basis that land comprises 1/3 of the total valuation.

Items of equipment are capitalised where the purchase price exceeds £1,000.

j) Intangible fixed assets

Website design is capitalised where the purchase price exceeds £1,000. Amortisation is provided at a rate of 33% on a straight line basis to write down the cost of the asset to its estimated residual value over its expected useful life.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies (continued)

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1i to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Revaluation of freehold property

Freehold property is revalued every 5 years. Revaluations are undertaken by an independent expert. Once revalued, freehold property is depreciated over its remaining useful life.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2023 Total £
Income from:			
Donations	4,770	191,689	196,459
Charitable activities	1,012,239	1,684,153	2,696,392
Other trading activities	-	45,180	45,180
Investments	-	4,237	4,237
Total income	1,017,009	1,925,259	2,942,268
Expenditure on:			
Raising funds	-	95,877	95,877
Charitable activities	869,062	2,045,337	2,914,399
Total expenditure	869,062	2,141,214	3,010,276
Net income / (expenditure) and net movement in funds	147,947	(215,955)	(68,008)

3. Income from donations

	Restricted £	Unrestricted £	2024 Total £
Donations	-	159,684	159,684
Grants (note 5)	4,500	75,654	80,154
Total income from donations	4,500	235,338	239,838

	Restricted £	Unrestricted £	2023 Total £
Prior period comparative:			
Donations	-	104,791	104,791
Grants (note 5)	4,770	86,898	91,668
Total income from donations	4,770	191,689	196,459

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

4. Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £
Commissioned services:			
Avon and Wiltshire NHS Trust	-	2,144,395	2,144,395
Total commissioned services	-	2,144,395	2,144,395
Grants (note 5)	887,900	-	887,900
Training and consultancy	44,001	22,268	66,269
Total income from charitable activities	931,901	2,166,663	3,098,564
Prior period comparative:			2023 Total £
	Restricted £	Unrestricted £	
Commissioned services:			
Avon and Wiltshire NHS Trust	-	1,655,291	1,655,291
Bristol City Council	-	5,100	5,100
Total commissioned services	-	1,660,391	1,660,391
Grants (note 5)	999,076	-	999,076
Training and consultancy	13,163	23,762	36,925
Total income from charitable activities	1,012,239	1,684,153	2,696,392

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

5. Grants

	Restricted £	Unrestricted £	2024 Total £
<i>Income from donations:</i>			
Innox Foundation	-	25,000	25,000
University of Southampton	-	27,000	27,000
Other grants < £20,000	<u>4,500</u>	<u>23,654</u>	<u>28,154</u>
Total	<u><u>4,500</u></u>	<u><u>75,654</u></u>	<u><u>80,154</u></u>
<i>Income from charitable activities:</i>			
Aquila Family Charitable Trust	40,000	-	40,000
Bristol City Council	47,181	-	47,181
Children in Need	45,000	-	45,000
Garfield Weston	30,000	-	30,000
Health Education England	531,325	-	531,325
National Lottery Community Fund - Partnerships South West Region	39,627	-	39,627
Nisbet Trust	30,369	-	30,369
North Somerset Council	39,987	-	39,987
Prudence Trust	64,405	-	64,405
Other grants < £20,000	<u>20,006</u>	<u>-</u>	<u>20,006</u>
Total	<u><u>887,900</u></u>	<u><u>-</u></u>	<u><u>887,900</u></u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

5. Grants (continued) Prior period comparative

	Restricted £	Unrestricted £	2023 Total £
<i>Income from donations:</i>			
Innox Foundation	-	25,000	25,000
North Somerset	-	50,298	50,298
Other grants < £20,000	4,770	11,600	16,370
Total	4,770	86,898	91,668
<i>Income from charitable activities:</i>			
Aquila Family Charitable Trust	40,000	-	40,000
Bristol City Council	43,637	-	43,637
Co-op Foundation	40,000	-	40,000
Esmee Fairbairn	66,000	-	66,000
Garfield Weston	30,000	-	30,000
Health Education England	597,930	-	597,930
National Lottery Community Fund - Partnerships South West Region	38,463	-	38,463
Nisbet Trust	29,518	-	29,518
Prudence Trust	62,529	-	62,529
Other grants < £20,000	50,999	-	50,999
Total	999,076	-	999,076

Government grants

The charitable company receives government grants, defined as funding from Health Education England (HEE), Bristol City Council, National Lottery Community Fund, North Somerset Council, Yate Town Council, and government grants < £20,000 to fund charitable activities. The total value of such grants in the period ending 31 March 2024 was £686,274 (2023: £735,118). There are no unfulfilled conditions or contingencies attaching to these grants in the current or prior year.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
<u>Employees</u>				
Staff costs (note 8)	71,359	2,380,218	317,621	2,769,198
Other staff costs	351	96,337	78,083	174,771
<u>Premises</u>				
Rent and rates	1,541	70,479	10,013	82,033
Other premises costs	1,146	52,411	7,446	61,003
<u>Supplies and services</u>				
Office costs	-	115,322	-	115,322
Consultancy costs	-	39,321	75,585	114,906
Evaluation (IAPTUS)	-	41,751	-	41,751
<u>Project costs</u>				
Young people's activities	-	33,659	-	33,659
<u>Other</u>				
Fundraising	12,025	-	-	12,025
Depreciation	-	9,456	-	9,456
Sub-total	86,422	2,838,954	488,748	3,414,124
Allocation of support and governance costs	14,226	474,522	(488,748)	-
Total expenditure	100,648	3,313,476	-	3,414,124

Total governance costs were £9,240 (2023: £7,290).

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

6. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
<u>Employees</u>				
Staff costs (note 8)	72,185	2,034,404	379,999	2,486,588
Other staff costs	-	76,591	-	76,591
<u>Premises</u>				
Rent and rates	1,215	62,946	7,898	72,059
Other premises costs	989	49,639	989	51,617
<u>Supplies and services</u>				
Office costs	-	100,229	-	100,229
Consultancy costs	395	40,260	99,456	140,111
Evaluation (IAPTUS)	-	40,612	-	40,612
<u>Project costs</u>				
Young people's activities	-	20,634	-	20,634
<u>Other</u>				
Fundraising	4,359	-	-	4,359
Depreciation	-	17,476	-	17,476
Sub-total	79,143	2,442,791	488,342	3,010,276
Allocation of support and governance costs	16,734	471,608	(488,342)	-
Total expenditure	<u>95,877</u>	<u>2,914,399</u>	<u>-</u>	<u>3,010,276</u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

7. Net movement in funds

This is stated after charging:

	2024 £	2023 £
Depreciation	9,456	17,476
Operating lease payments	40,543	39,189
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (excluding VAT)	7,700	6,075

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements.

8. Staff costs and numbers

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	2,507,856	2,249,847
Social security costs	213,552	195,658
Pension costs	47,790	41,083
	<u>2,769,198</u>	<u>2,486,588</u>

Included in salaries and wages are redundancy and termination costs totalling £17,513, comprising wholly of statutory redundancy payments. Redundancy and termination costs have been funded from unrestricted general funds (note 16).

No employee earned more than £60,000 in the current or prior year.

The key management personnel of the charitable company ordinarily comprise the Trustees and Chief Executive Officer. In the prior year the senior leadership team (Director of Operations, Director of Engagement and Finance Director) took on more responsibility and have therefore been included in the key management personnel disclosure. The total employee benefits of the key management personnel were £86,662 (2023: £188,218).

	2024 No.	2023 No.
Average head count	<u>106.5</u>	<u>104.4</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

10. Tangible fixed assets

	Equipment £	Freehold property £	Total £
Cost or valuation			
At 1 April 2023	26,928	300,000	326,928
Additions in year	<u>1,079</u>	<u>-</u>	<u>1,079</u>
At 31 March 2024	<u>28,007</u>	<u>300,000</u>	<u>328,007</u>
Depreciation			
At 1 April 2023	25,629	12,500	38,129
Charge for the year	<u>956</u>	<u>8,500</u>	<u>9,456</u>
At 31 March 2024	<u>26,585</u>	<u>21,000</u>	<u>47,585</u>
Net book value			
At 31 March 2024	<u>1,422</u>	<u>279,000</u>	<u>280,422</u>
At 31 March 2023	<u><u>1,299</u></u>	<u><u>287,500</u></u>	<u><u>288,799</u></u>

Freehold property included in tangible fixed assets was revalued as at 31 March 2021. The next revaluation is due to be carried out at 31 March 2026. The total value in use of all land and buildings is £300,000; broken down into land of £100,000 and buildings of £200,000. The valuation was carried out by Maggs and Allen of 22 Richmond Hill, Clifton, Bristol, BS8 1BA and represents the anticipated achievable sale price of the property assuming it were to be offered for sale with vacant possession. At 31 March 2024, the comparable amounts of land and buildings included in tangible fixed assets at valuation, determined according to historical cost accounting rules, are cost £21,271, depreciation charge £5,956 and net book value £15,315.

11. Intangible fixed assets

	Website design £	Total £
Cost or valuation		
At 1 April 2023 and at 31 March 2024	<u>24,138</u>	<u>24,138</u>
Amortisation		
At 1 April 2023 and at 31 March 2024	<u>24,138</u>	<u>24,138</u>
Net book value		
At 1 April 2023 and at 31 March 2024	<u><u>-</u></u>	<u><u>-</u></u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

12. Debtors

	2024 £	2023 £
Trade debtors	630,279	35,392
Prepayments	1,253	27,430
Accrued income	-	4,237
Other debtors	1,068	1,511
	<u>632,600</u>	<u>68,570</u>

13. Creditors : amounts due within 1 year

	2024 £	2023 £
Trade creditors	42,584	40,716
Accruals	9,852	48,845
Other taxation and social security	-	44,587
Deferred income (see note 14)	-	4,165
Other creditors	9,018	17,521
	<u>61,454</u>	<u>155,834</u>

14. Deferred income

	2024 £	2023 £
At 1 April 2023	4,165	34,850
Deferred during the year	-	4,165
Released during the year	(4,165)	(34,850)
At 31 March 2024	<u>-</u>	<u>4,165</u>

Deferred income relates to income received in advance for provision of mental health services and training.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

15. Analysis of net assets between funds

	Restricted funds £	Revaluation reserve £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	263,686	16,736	-	280,422
Current assets	173,614	-	579,831	499,767	1,253,212
Current liabilities	-	-	-	(61,454)	(61,454)
Net assets at 31 March 2024	<u>173,614</u>	<u>263,686</u>	<u>596,567</u>	<u>438,313</u>	<u>1,472,180</u>
Prior period comparative					
	Restricted funds £	Revaluation reserve £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	271,902	16,897	-	288,799
Current assets	249,833	-	579,831	529,739	1,359,403
Current liabilities	(524)	-	-	(155,310)	(155,834)
Net assets at 31 March 2023	<u>249,309</u>	<u>271,902</u>	<u>596,728</u>	<u>374,429</u>	<u>1,492,368</u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

16. Movements in funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Restricted funds					
Aquila Family Charitable Trust	40,000	40,000	(40,000)	-	40,000
Big Lottery - Youth Moves	-	39,627	(39,627)	-	-
Bristol City Council	-	17,681	(12,208)	-	5,473
Bristol City Council - BAME	15,000	29,500	(44,500)	-	-
Children in Need - Zazi	-	45,000	(45,000)	-	-
Co-op Foundation - Freedom	30,000	3,000	(33,000)	-	-
Garfield Weston Foundation	-	30,000	(30,000)	-	-
Health Education England	49,577	531,325	(580,902)	-	-
Medlock Charitable Trust	5,000	-	(5,000)	-	-
Missing Link	-	44,001	(44,001)	-	-
North Somerset	-	39,987	(10,161)	-	29,826
Nisbet Trust	29,518	30,369	(29,518)	-	30,369
Prudence Trust	62,529	64,405	(62,529)	-	64,405
Quartet	12,685	-	(12,685)	-	-
Quartet - Eversea Fund	5,000	-	(5,000)	-	-
Wesport	-	7,829	(4,288)	-	3,541
Yate Town Council	-	4,500	(4,500)	-	-
Other restricted funds	-	9,177	(9,177)	-	-
Total restricted funds	249,309	936,401	(1,012,096)	-	173,614

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

16. Movements in funds (continued)

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Total restricted funds	<u>249,309</u>	<u>936,401</u>	<u>(1,012,096)</u>	<u>-</u>	<u>173,614</u>
Unrestricted funds					
<i>Designated funds:</i>					
Property acquisition fund	579,831	-	-	-	579,831
Fixed asset fund	<u>16,897</u>	<u>-</u>	<u>(1,240)</u>	<u>1,079</u>	<u>16,736</u>
Total designated funds	596,728	-	(1,240)	1,079	596,567
<i>General funds:</i>					
Revaluation reserve	271,902	-	(8,216)	-	263,686
General funds	<u>374,429</u>	<u>2,457,535</u>	<u>(2,392,572)</u>	<u>(1,079)</u>	<u>438,313</u>
Total unrestricted funds	<u>1,243,059</u>	<u>2,457,535</u>	<u>(2,402,028)</u>	<u>-</u>	<u>1,298,566</u>
Total funds	<u><u>1,492,368</u></u>	<u><u>3,393,936</u></u>	<u><u>(3,414,124)</u></u>	<u><u>-</u></u>	<u><u>1,472,180</u></u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

16. Movements in funds (continued)

Purposes of restricted funds

Aquila Family Charitable Trust - contribution towards the delivery of project Zazi to support young black people and young people of colour exploring culture, identity and tackling inequality.

Big Lottery - Partnerships South West Region - funding for an embedded mental health worker in Youth Moves in South Bristol, focusing on increasing engagement with mental health support to this young people in a deprived area of the city.

Bristol City Council - recruitment of a Hate Crime and Discrimination worker to support LGBTQ+ young people across Bristol.

Bristol City Council BAME - recruitment of a social action coordinator working with black young people and young people of colour based inner city.

Children in Need - a year's funding to deliver a social action programme led by young people of colour to explore issues of race and gender, supported by our Zazi team.

Co-op Foundation - to deliver of Freedom programme, supporting young LGBTQ+ young people.

Garfield Weston Foundation - To deliver of Freedom programme, supporting young LGBTQ+ young people.

Health Education England - recruiting and training Children's Wellbeing Practitioners to deliver and support young people using low intensity CBT.

Masonic Charitable Trust - recruitment of a link engagement worker to support young people in the transition between CAMHS and OTR, with a focus on getting young people to the right service at the right time.

Medlock Charitable Trust - funding for the link engagement worker to continue the role to support young people in the transition between CAMHS and OTR .

Missing Link - a partnership project funding therapists to work with young people who have experienced domestic violence.

North Somerset - North Somerset Council have funded an OTR Wellbeing Practitioner to deliver Mind Aid and Shameless Group work to young people across the County.

Nisbet Trust - Recruitment of volunteer coordinator to recruit and support our young volunteers.

Prudence Trust - a three year grant to embed and develop the excellent work of OTR's Community Partnerships Team, which delivers preventative, activities-based therapeutic support across three areas: Sports, Art and Nature.

Quartet - North Somerset Community Partnership Fund Grants Programme - funding for a Volunteer Coordinator to recruit and support a group of volunteer young people and therapists.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

16. Movements in funds (continued)

Purposes of restricted funds

Quartet: Eversea Fund - a grant towards a role delivering one-to-one and group mental health and wellbeing support for young adults in community settings.

Wesport - funding for an assistant to support delivery of our SportsWorks activities across Bristol and South Gloucestershire, and a small grant for the team to deliver a skateboarding project in South Gloucestershire.

Yate Town Council - a grant to support OTR's delivery of therapies and one to one support in South Gloucestershire.

Other restricted funds - funds from various sources for restricted projects.

Purposes of designated funds

Property acquisition fund - ringfenced funds for the future purchase of a property.

Revaluation reserve - representing movement on fixed assets revalued every 5 years.

Fixed asset fund - representing the total value of fixed assets less the revaluation reserve.

Transfer between funds

Transfers between funds in the prior year represent the topping up of restricted funds from general funds.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

16. Movements in funds (continued)

Prior period comparative

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Restricted funds					
Aquila Family Charitable Trust	25,000	40,000	(25,000)	-	40,000
Big Lottery - Youth Moves	-	38,463	(38,463)	-	-
Bristol City Council	6,193	14,137	(20,330)	-	-
Bristol City Council - BAME	-	29,500	(14,500)	-	15,000
Children in Need - Zazi	-	5,000	(5,000)	-	-
Co-op Foundation - Freedom	-	40,000	(10,000)	-	30,000
Esmee Fairbairn	-	66,000	(66,000)	-	-
Garfield Weston Foundation	-	30,000	(30,000)	-	-
Health Education England	21,370	597,930	(581,203)	11,480	49,577
Masonic Charitable Trust	10,520	-	(10,520)	-	-
Medlock Charitable Trust	-	5,000	-	-	5,000
Missing Link	-	13,163	(13,163)	-	-
Nisbet Trust	7,600	29,518	(7,600)	-	29,518
Prudence Trust	-	62,529	-	-	62,529
Quartet	-	19,969	(7,284)	-	12,685
Quartet - Eversea Fund	-	15,000	(10,000)	-	5,000
Trusts & Foundations - small grants	-	1,936	(1,936)	-	-
Wesport	-	4,094	(4,094)	-	-
Yate Town Council	-	4,770	(4,770)	-	-
Other restricted funds	19,199	-	(19,199)	-	-
Total restricted funds	89,882	1,017,009	(869,062)	11,480	249,309

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

16. Movements in funds (continued)

Prior period comparative (continued)

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Total restricted funds	<u>89,882</u>	<u>1,017,009</u>	<u>(869,062)</u>	<u>11,480</u>	<u>249,309</u>
Unrestricted funds					
<i>Designated funds:</i>					
Property acquisition fund	579,831	-	-	-	579,831
Organisational development	126,575	-	(126,575)	-	-
Fixed asset fund	<u>24,858</u>	<u>-</u>	<u>(9,260)</u>	<u>1,299</u>	<u>16,897</u>
Total designated funds	731,264	-	(135,835)	1,299	596,728
<i>General funds</i>					
Revaluation reserve	280,118	-	(8,216)	-	271,902
General funds	<u>459,112</u>	<u>1,925,259</u>	<u>(1,997,163)</u>	<u>(12,779)</u>	<u>374,429</u>
Total unrestricted funds	<u>1,470,494</u>	<u>1,925,259</u>	<u>(2,141,214)</u>	<u>(11,480)</u>	<u>1,243,059</u>
Total funds	<u><u>1,560,376</u></u>	<u><u>2,942,268</u></u>	<u><u>(3,010,276)</u></u>	<u><u>-</u></u>	<u><u>1,492,368</u></u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2024

17. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2024 £	2023 £
Amount falling due:		
Within 1 year	40,430	40,543
Within 1 - 5 years	<u>61,250</u>	<u>145,833</u>
	<u>101,680</u>	<u>186,376</u>

18. Related party transactions

There have been no related party transactions in the current or prior year.

OFF THE RECORD (BRISTOL)

England & Wales - Charity number 1085351

Accounts

Company no. 4150044
Charity no. 1085351

Off the Record (Bristol)
Report and Audited Financial Statements
31 March 2023

Off the Record (Bristol)

Reference and administrative details

For the year ended 31 March 2023

Company number	4150044																						
Charity number	1085351																						
Registered office and operational address	8-10 West Street St Philips Bristol BS2 0BH																						
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: <table><tr><td>Mark Allen</td><td></td></tr><tr><td>Dr Jochen Binder-Dietrich</td><td>resigned 13 March 2023</td></tr><tr><td>Dr Rachel Brown</td><td></td></tr><tr><td>Jacob Diggle</td><td>Chair, appointed 7 November 2022</td></tr><tr><td>Karen Drake</td><td>Former Chair, Resigned 6 July 2023</td></tr><tr><td>Jordan Hodge</td><td>appointed 13 June 2022</td></tr><tr><td>Patsy Hudson</td><td></td></tr><tr><td>Elizabeth Johnson</td><td>resigned 22 June 2022</td></tr><tr><td>Tom Le Fanu</td><td></td></tr><tr><td>Simon Leech</td><td></td></tr><tr><td>Lowie Trevena</td><td>appointed 7 November 2022</td></tr></table>	Mark Allen		Dr Jochen Binder-Dietrich	resigned 13 March 2023	Dr Rachel Brown		Jacob Diggle	Chair, appointed 7 November 2022	Karen Drake	Former Chair, Resigned 6 July 2023	Jordan Hodge	appointed 13 June 2022	Patsy Hudson		Elizabeth Johnson	resigned 22 June 2022	Tom Le Fanu		Simon Leech		Lowie Trevena	appointed 7 November 2022
Mark Allen																							
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Simon Leech																							
Lowie Trevena	appointed 7 November 2022																						
Company secretary	Bryony Montandon																						
Key management personnel	<table><tr><td>Karen Black</td><td>Former CEO</td></tr><tr><td>Beth Shedden</td><td>Interim CEO</td></tr></table>	Karen Black	Former CEO	Beth Shedden	Interim CEO																		
Karen Black	Former CEO																						
Beth Shedden	Interim CEO																						
Bankers	The Co-operative Bank 14 Broadmead Bristol BS1 3HH																						
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																						

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2023

The Board of Trustees presents its report and audited financial statements for the period 1 April 2022 to 31 March 2023. The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

Chair's report

In 2022-23, we are proud to have supported over 20,000 young people across Bristol, South Gloucestershire, and North Somerset. We want to take this opportunity to reflect on our achievements, developments, and learning.

2022-23 has been a challenging year for many young people and families, as they navigate life after lockdown and the cost-of-living crisis. As a result, we have seen young people present with more complex needs and are working hard – alongside partners across the region – to offer the best possible support to respond to this. We have been blown away by young people's strength, compassion, and the insightful ways they approach conversations about mental health in the context of the wider world.

We have moved most of our services back to in-person delivery following the pandemic. This change is in direct response to feedback from young people who strongly value in-person connection. We also kept the option for some online delivery. This hybrid model of support allows us to continue to cater to young people who find it difficult to access services face-to-face.

We are encouraged that lots of young people feel able and willing to engage with conversations about their mental health with OTR, across a range of settings. However, we know that we have more work to do to engage young people who are under-represented in our services. We want all young people who need support to feel that OTR is on their side and has something to offer.

While it is young people who guide the direction of our organisation, they are supported by our extraordinary team of staff and volunteers. Through a year of change and challenge, their dedication to our young people has powered incredible impact. Thanks to our now 100-strong staff team, young people across the region have been heard, supported, and connected with a community as they transition to adulthood.

OTR is continuing to grow, learn, and adapt as an organisation. We will continue to focus our attention on improving the accessibility of our services for young people. In order to do this effectively, we must deepen our understanding of communities that are underserved by OTR, earn their trust, and push ourselves to practise more inclusively. We remain committed to becoming an anti-racist organisation and championing the rights of LGBTQ+ and disabled people.

We have started a partnership with Brap, who specialise in supporting organisations to create more inclusive services and working environments. We are working shoulder-to-shoulder with them to use therapeutic approaches to strengthen our charity's anti-oppressive practices – benefitting both young people and the staff and volunteers who support them.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2023

To find out more about OTR's work, please visit our website <http://www.otrbristol.org.uk/>.

Jacob Diggle

Jacob Diggle
Chair Trustees

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2023

Our aims and objectives

Purposes and aims

The Charity's purposes as set out in the objectives contained in the company's memorandum of association, and further developed in the new strategy, are:

- To promote and support the mental health of young people focusing on Bristol and the surrounding areas;
- To raise awareness of the social, economic and cultural determinants that lead to poor mental health; and
- The advancement of education of the public including, in particular, public sector bodies, agencies, community bodies, corporates and organisations, on mental health issues experienced by young people and on the provision of support to prevent and alleviate these issues delivering public benefit.

In shaping our objectives for the year and planning our activities the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)".

All OTR's charitable activities focus on the provision of accessible and effective mental health support, education and campaigning for young people 11-25 resident in Bristol, South Gloucestershire and North Somerset. Such a programme of activity is invariably of public benefit insofar as it contributes to healthy, active citizens, family and community cohesion, and increased social inclusion and mobility. Public benefit is also derived from the prevention of escalating levels of mental ill-health among OTR's service users as a consequence of their accessing the organisation. That OTR offers a free and timely service for vulnerable young people is of public benefit in terms of cost-effectiveness in both the short and long term.

The strategies employed to achieve the charity's aims and objectives are to:

1. Deliver a range of direct mental health support including one-to-one and group talking and creative therapies, online support and casework;
2. Deliver a programme of preventative psychological education and digital resources for young people in schools and other youth settings;
3. Deliver a programme of targeted youth work to engage communities of young people that face barriers to accessing services early and social disadvantages and discrimination that lead to poorer mental health;
4. Run participatory social action projects to de-stigmatise mental health with young people who have lived experience of mental health difficulties; and
5. Deliver training to professionals.

Achievements and performance

We have continued to create new offers, evolve existing ones, sustain and develop new partnerships to provide a rich offer of services to support young people's mental health. We are pleased to be able to show how our services have developed over the past year and the learning we will take forward to ensure an even greater impact for young people in the years to come.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2023

In 2022-23, OTR reached and supported over 20,000 young people. This includes young people engaging in structured therapeutic interventions, but also those taking part in groups led by our Zazi and Freedom teams. Many young people have participated in Resilience Lab sessions and programmes such as ArtWorks, NatureWorks and SportsWorks. Thousands of others have attended drop-in Hubs and OTR led assemblies. 80% of young people reported improved outcomes at the end of treatment and 80% of young people stated they had made progress towards achieving their goals in therapy.

Strengthening young people's participation:

At OTR we're committed to amplifying the voices of young people and want them to help shape the services we offer across Bristol, South Gloucestershire and North Somerset. We've been working to give them a bigger say in things whilst helping them develop skills that will set them up for the future. Our brilliant young volunteers in our Peer Representatives and Peer Navigator programmes have worked hard to ensure that young people are met by other young people from the moment they arrive at OTR, who they can relate to and who understand their experience. This programme won a national award for, 'Volunteering & Social Action' at the Children & Young People Now Awards! in November 2022 in recognition of its success.

Last year we also launched our new Young Advisors initiative: this year-long program lets young people create and lead projects that tackle important issues impacting them and their peers. It's not just about making a difference – it's about giving them skills that will open doors to employment opportunities in the future. As we move into 2023/24 we hope to invest in even more young people so they can shape our services while gearing up for whatever path they choose next!

Broadening access:

At OTR we understand that some groups of young people face unique challenges to accessing mental health support, and we're here to try to bridge those gaps. By offering a wide range of services like our arts, sports, and nature activities, creative hubs as well as targeted support for young people who are care experienced, LGBTQ+ or from racialised communities. We aim to offer a range of approaches that suit young people's needs.

We've strengthened our Whole School Approach offer, supporting our colleagues in education to rethink the way schools approach mental health support. We're committed to early intervention and recognise that what might seem like poor behaviour in young people could be a sign of deeper struggles. We are committed to working with schools to support them with young people's mental health and whilst recognising the pressures they are under as a system to achieve this.

Work in schools and education settings:

Supporting young people to navigate the world of school and education is central to OTR's work. Our teams of Children's Wellbeing Practitioners (CWPs), Education Mental Health Practitioners (EMHPs), ensure that low intensity CBT is readily available in schools and community settings to provide early support where it's needed most. Our paid training programme for CWPs, EMHPs and HiCBT trainees ensures that we are investing in the future workforce for children and supporting increased access to psychological therapies for young people. In 2023 50% of schools across Bristol, South Gloucestershire and North Somerset will have a dedicated worker in schools, a huge achievement in partnership with NHS colleagues!

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2023

Our Resilience Lab program runs regularly across Bristol, South Gloucestershire, and North Somerset and equips young individuals with a tool box of tips and tricks; empowering them to take charge of their mental wellbeing. OTR's mental health champions training has supported young people in South Gloucestershire to become mental health ambassadors in their schools and lend a helping hand to their peers who may need support.

Project Zazi's Expressions and Masculinity groups continue to provide support for young black people and young people of colour to come together and unpack how societal inequalities might shape perceptions and empower them to embrace their strength and magnificence.

Academic partnerships:

Academic partnerships are a cornerstone of OTR's drive to improve mental health support for young people. We know that research, co-created alongside young people, is an effective way to do this and have invested in research opportunities accordingly. Our collaboration with the University of Bristol is a prime example, where we're delving into the world of creative activities as an expressive outlet for young people's feelings and emotions. This research will help drive innovative approaches in youth support. The University of Bath is another vital partner on our journey. Together, we're shedding light on the power of social prescribing, showcasing how arts, sports, and nature interventions can pave the way for enhanced connection and wellbeing.

Our partnership with an inner city youth setting aims to evidence that an outreach model for mental health support can remove barriers to access for marginalised youth who might not typically access mental health services. Through these collaborations, we're sculpting a landscape where young people's mental health takes centre stage, powered by innovation and driven by partnerships.

North Somerset:

In the ever-evolving landscape of youth mental health support in North Somerset, OTR is positively impacting the lives of young people. In partnership with the Child and Adolescent Mental Health Services (CAMHS), our Intensive Outreach Team has successfully expanded its reach into North Somerset. The newly established UCAT service has offered crucial outreach support to young people experiencing mental health crises. In 2022/23 we delivered two sets of six-week Nature Well workshops for young people aged 16-25 in collaboration with the Outdoor College. These sessions sparked enthusiasm for further Nature Walks which took place this summer.

We offered resilience-themed workshops specifically tailored for young individuals transitioning into Year 7, ensuring a smooth and confident journey into secondary school. Creative HUBs have also been successfully established in Worle, with plans to further expand our HUB network in the near future, providing safe and welcoming spaces for young people to express themselves.

Our team of qualified and trainee Childrens' Wellbeing Practitioners (CWPs) and Education Mental Health Practitioners (EMHPs) have been instrumental in offering timely and accessible Low-intensity Cognitive Behavioural Therapy (LiCBT) support within schools. This proactive approach has enabled young people to access essential support when they need it most.

Our psycho-educational groups, grounded in Cognitive Behavioural Therapy (CBT) principles, have provided invaluable resources through online platforms such as Resilience Lab, Mind Aid, and Shameless.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2023

Recognising the unique needs of young people aged 18-25, our dedicated 18+ worker has been instrumental in offering personalised 1:1 support, bridging the gap for those who often find it challenging to access services. This tailored approach has not only provided much-needed support to individuals in this age group but also underscored the imperative for specialised support tailored to their unique life stage.

As we continue our journey, we remain committed to the well-being of North Somerset's young people and our mission to provide support that is comprehensive and tailored to their evolving needs.

Formalising our processes and growing into a more mature organisation:

OTR is busy formalising its operations so we can continue to grow into a larger and more robust organisation. A dedicated focus on enhancing our policies and procedures will ensure we have an effective framework that matches our expansion. Building on the momentum generated by the introduction of our senior leadership team last year, we're not just growing in size; we're also evolving in approach. Insights gleaned from staff surveys and reviews have been pivotal, guiding us towards a more equitable, diverse, and inclusive path. Our partnership with EDI consultants Brap is a testament to our commitment to becoming an anti-racist organisation. Moreover, we're taking steps to ensure that our salaries are more competitive in recognition of the cost of living crisis.

As part of this journey, we've also introduced reflective practice for our front-line staff, enabling them to embrace continuous learning and development. With these strategies in place, OTR is poised to develop into an organisation that not only empowers young people but also strives towards continuous learning and improvement.

We have developed a new OTR strategy to give us a clear direction for the next three years and help with robust and focused decision-making, ensuring that we are delivering on our strategic aims and developing areas of work that we have identified as important for young people locally.

Financial review

The charity is in a healthy financial position following the 2022-23 year end. Total income was £2,942,268 (2022: £2,337,878), an increase which reflects of the MHST teams.

We are grateful to our long-term funders and partners who have supported our work throughout the year. Donations of £104,791 (2022: £81,239) show an increase on the previous year despite the cost of living crisis, and we are grateful for the local community support we received throughout the year.

Income from the Diffusion trading arm has delivered directly to our mission and secured income this year of £36,925 (2022: £60,773). We have seen a steady demand for our new training offers and plans are in place to develop these services further over the next year.

Overall expenditure in the year was £3,010,276 (2022: £2,194,381) and reflects the increase in the number of staff and associated costs to deliver new programmes and the MHST teams.

The restricted funds held by the charity at the end of the financial year are £249,309 (2022: £89,882). The unrestricted funds show a healthy balance of £1,243,059 (2022: £1,470,494), which will allow us to invest in the infrastructure of the organisation needed after several years of significant growth. It also helps us to weather cashflow variations in funder payments.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2023

Reserves policy

In order to maintain effective operations of the organisation the Board of Trustees has agreed to hold a financial reserve of three months' operating costs. This level of reserve would allow staff providing core services to continue working to secure new funding and if necessary to allow a period of time to cut in a way whereby service users are supported to move on. This is an amount it considers prudent in the event of a major business interruption as determined by an analysis of risks to the charity.

The level of reserves held by the charity is based on the operating costs in the agreed budget for the forthcoming year and will be reviewed annually as services change in response to income generation. This figure will also be reviewed on an ad-hoc basis if there are significant changes to business circumstances.

At the end of the year the total unrestricted reserves stood at £1,243,059 (2022: £1,470,494). £579,831 will remain in our reserve as designated funds for a future capital cost of buying a building. £374,429 is in the general reserve which represents approximately three months' operating costs based on the 2023-24 budget.

This level of reserves represents the right balance between protecting our organisation in the future and maximising our impact on young people's lives in the present and ensures that we are a resilient organisation. It means, for example, that we can protect the organisation and our services for young people against a major business interruption, variances of cash flow and unforeseen pressures on future income.

Creating a resilient organisation is particularly important right now given the uncertain economic outlook. It is vital that we have stable foundations from which to grow from.

Going concern

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the current cost of living crisis may affect the charity in the coming years.

The trustees have considered the impact of this issue on the charity's current and future financial position. Much of the charity's income is traded through activities where the costs can be scaled to the related income and most service areas benefit from statutory support making them relatively robust to economic changes. As at the balance sheet date, the charity holds unrestricted, general reserves of £374,429. The trustees consider that the charity has sufficient reserves and cashflow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2023

Fundraising approach

OTR is registered with the fundraising regulator, Institute of Fundraising, and through staff and trustee training is working towards achieving, monitoring and reporting against the standards. All fundraising is planned and executed by our in-house team without external professional fundraisers. During the year there were no complaints about our fundraising, and we do not carry out any direct mail or telephone campaigns that might infringe the privacy rights of a person.

We have two fundraising managers, one with a focus on generating grant income via trusts and foundations and the other who looks after our supporters, for example those who want to run a marathon for us or companies who support us as charity of the year.

Plans for future periods

As we set our sights ahead to 2023-24, OTR gets ready to launch its new strategy, OTR25. We've got five priorities that will help guide us toward a future where young people have a greater choice and control over the mental health support they receive.

Magnify young people's participation and voice:

We'll start by turning up the volume on young people's voices. Our plan? Give them the spotlight through our volunteer program, targeted groups and discussion forums. Who better to steer the ship than the young people we're here to support?

We are looking forward to welcoming our new Peer Reps and Navs to Bristol and South Gloucestershire this Autumn, and our volunteer coordinator in North Somerset will be on the lookout for young people to join our growing peer representatives/navigators team, further strengthening young people's participation.

Create a rich and wide mental health offer:

We're committed to developing an offer that has something for everyone. Priority two is making sure our support options are as diverse as the young people who need them.

From 1:1 therapies to drop-ins for LGBTQ+ young people, and from social activism projects for black young men and young men of colour to summer storytelling workshops, we'll create an even richer offering for young people. Best of all, they will always be free of charge. We will launch brand new services, and we'll expand our tried and tested services into new localities like North Somerset. We understand the strength of partnerships for targeted work, so we'll collaborate to make new positive spaces- like our work with Coexist Community Kitchen, a series of cooking sessions designed just for black young women and young women of colour.

What about schools? We've got big plans to deliver our Whole School Approach offer through our Mental Health Support Team across Bristol and South Gloucestershire, a wraparound service that empowers schools to offer outstanding mental health support. In North Somerset, we can't wait to welcome a new MHST who will introduce a new programme of work delivering Mind Aid and Shameless programmes to school settings.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2023

Reach young people experiencing inequality:

We know that not everyone's starting from the same point. So, priority three is all about reaching out to those who face extra barriers. OTR will increase its reach to marginalised young people and those experiencing disadvantage. We will focus on young people of colour, care experienced young people, disabled young people, LGBTQ+ young people and those from lower socio-economic backgrounds. These groups are among those most likely to struggle with their mental health but least likely to seek out support. We'll bring our services to the most marginalised young people alongside our in-house projects- embedding support in schools, community centres and settings they already know and trust.

In Bristol and South Gloucestershire, we will extend our services which focus on marginalised communities. In North Somerset, an area with unique challenges for young people, we're exploring flexible ways to bring our services to different community spaces.

Create supportive communities:

Creating supportive communities is also high on the agenda. From teams working cross organisationally to build partnerships outside OTR, priority four is all about creating safe spaces where young people can feel heard and supported.

We want young people to feel surrounded by a network of support. So, our approach is holistic. That means reaching beyond our therapies, group sessions and drop ins, and embedding mental health support at home and in the classroom. Our Whole School Approach and our Resilient Parenting programme means that adults are equipped with the tools and understanding they need to support their young people. We also look at existing groups in young people's communities, and enhance them with mental health support - like our partnership with Trinity in Bristol, combining their music workshops with an OTR practitioner to embed informal support in a creative safe space.

Positively disrupt the local mental health ecosystem

And last but not least, we're using our influence to shape conversations that help change the way young people's mental health is spoken about and conceptualised.

Priority five is all about working with our partners, including charities, statutory organisations and universities. We will drive new approaches and ideas within tried and tested models of delivery and evaluation; aiming to push boundaries and strive for change.

Ensure that our organisational infrastructure is fit for purpose:

We have restructured the senior leadership team to ensure that the roles meet the needs of the organisation and will continue to review the capacity of our support services (finance, facilities, HR) as well as communications and engagement, to ensure that they support all staff across the organisation.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2023

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 1 October 2007 and registered as a charity in 1964. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The charity's constitution was updated 25 October 2019.

Appointment of the board of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Articles of Association there are a minimum of six and maximum of fifteen trustees. Trustees may serve a maximum of three terms of three years, after which they must not serve for one year.

Trustee management and training

All trustees are fully inducted into OTR's governance. Trustees are drawn from a variety of health, education and social care, legal and finance professional backgrounds and a skills analysis is kept to ensure trustees are able to contribute in full.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A Chief Executive is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations the Chief Executive has delegated authority, within prescribed limits, for operational matters including finance, employment and clinical related activities.

Pay policy for senior staff

The directors consider the charity's trustees and the Chief Executive comprise the key management personnel of the charity in charge of directing and controlling, running and operating OTR on a day to day basis. All directors give of their time freely and no director receives remuneration in the year. The pay of senior staff is reviewed annually and normally increased in line with an agreed incremental salary scale. Pay levels are regularly benchmarked against similar roles in appropriate voluntary sector organisations.

Risk assessment and management

The trustees have a risk management strategy which comprises:

- a monthly review of risks and update of the risk register;
- the establishment of policies, systems and procedures to mitigate those risks identified in the; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2023

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 23 October 2023 and signed on their behalf by

Jacob Diggle

Jacob Diggle - Chair

Independent auditors' report

To the members of

Off the Record (Bristol)

Opinion

We have audited the financial statements of Off the Record (Bristol) (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Off the Record (Bristol)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Off the Record (Bristol)

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

- (1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.
- (2) We reviewed the charity's policies and procedures in relation to:
 - Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
 - Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.
- (3) We inspected the minutes of trustee meetings.
- (4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.
- (5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.
- (6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.
- (7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:
 - Testing the appropriateness of journal entries;
 - Assessing judgements and accounting estimates for potential bias;
 - Reviewing related party transactions; and
 - Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

To the members of

Off the Record (Bristol)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alison Godfrey

Date: 23 October 2023

Alison Godfrey FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Off the Record (Bristol)

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 March 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations and legacies	3	4,770	191,689	196,459	229,569
Charitable activities	4	1,012,239	1,684,153	2,696,392	2,108,309
Other trading activities		-	45,180	45,180	-
Investments		-	4,237	4,237	-
Total income		<u>1,017,009</u>	<u>1,925,259</u>	<u>2,942,268</u>	<u>2,337,878</u>
Expenditure on:					
Raising funds		-	95,877	95,877	43,538
Charitable activities		<u>869,062</u>	<u>2,045,337</u>	<u>2,914,399</u>	<u>2,150,843</u>
Total expenditure	6	<u>869,062</u>	<u>2,141,214</u>	<u>3,010,276</u>	<u>2,194,381</u>
Net income / (expenditure)		147,947	(215,955)	(68,008)	143,497
Transfers between funds		<u>11,480</u>	<u>(11,480)</u>	<u>-</u>	<u>-</u>
Net movement in funds	7	159,427	(227,435)	(68,008)	143,497
Reconciliation of funds:					
Total funds brought forward		<u>89,882</u>	<u>1,470,494</u>	<u>1,560,376</u>	<u>1,416,879</u>
Total funds carried forward		<u><u>249,309</u></u>	<u><u>1,243,059</u></u>	<u><u>1,492,368</u></u>	<u><u>1,560,376</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the accounts.

Off the Record (Bristol)

Balance sheet

As at 31 March 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible assets	10		288,799	304,976
Intangible assets	11		<u>-</u>	<u>-</u>
			288,799	304,976
Current assets				
Debtors	12	68,570		93,272
Cash at bank and in hand		1,290,833		<u>1,270,847</u>
		1,359,403		1,364,119
Liabilities				
Creditors: amounts falling due within 1 year	13	(155,834)		<u>(108,719)</u>
Net current assets			1,203,569	<u>1,255,400</u>
Net assets	15		1,492,368	<u>1,560,376</u>
Funds	16			
Restricted funds			249,309	89,882
Unrestricted funds				
Designated funds			596,728	731,264
Revaluation reserve			271,902	280,118
General funds			374,429	<u>459,112</u>
Total charity funds			1,492,368	<u>1,560,376</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 23 October 2023 and signed on their behalf by

Jacob Diggle

Jacob Diggle - Chair

Off the Record (Bristol)

Statement of cash flows

For the year ended 31 March 2023

	2023	2022
	£	£
Cash used in operating activities:		
Net movement in funds	(68,008)	143,497
Adjustments for:		
Depreciation charges	17,476	12,543
Income from investments	(4,237)	-
Decrease in debtors	24,702	53,439
Increase / (decrease) in creditors	47,115	(21,197)
Net cash provided by operating activities	17,048	188,282
Cash flows from investing activities:		
Income from investments	4,237	-
Purchase of tangible fixed assets	(1,299)	(1,299)
Net cash used in investing activities	2,938	(1,299)
Increase in cash and cash equivalents in the year	19,986	186,983
Cash and cash equivalents at the beginning of the year	1,270,847	1,083,864
Cash and cash equivalents at the end of the year	1,290,833	1,270,847

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Off the Record (Bristol) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of training and the provision of mental health services is deferred until criteria for income recognition are met.

d) Donated services and facilities

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of proportional staff costs:

	2023	2022
Raising funds	3.4%	2.2%
Charitable activities	96.6%	97.8%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Freehold property	50 years
Equipment	3 years

Freehold property is included at valuation. The charity revalues land and buildings every 5 years. The most recent revaluation was carried out at 31 March 2021 and the next will be due 31 March 2026. The statement of financial activities includes the net gain arising on revaluation during the year. Other fixed assets are included at cost including any incidental expenses of acquisition. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. The valuation is presented and depreciated on the basis that land comprises 1/3 of the total valuation.

Items of equipment are capitalised where the purchase price exceeds £1,000.

j) Intangible fixed assets

Website design is capitalised where the purchase price exceeds £1,000. Amortisation is provided at a rate of 33% on a straight line basis to write down the cost of the asset to its estimated residual value over its expected useful life.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1i to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Revaluation of freehold property

Freehold property is revalued every 5 years. Revaluations are undertaken by an independent expert. Once revalued, freehold property is depreciated over its remaining useful life.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2022 Total £
Income from:			
Donations and legacies	53,827	175,742	229,569
Charitable activities	<u>767,742</u>	<u>1,340,567</u>	<u>2,108,309</u>
Total income	<u>821,569</u>	<u>1,516,309</u>	<u>2,337,878</u>
Expenditure on:			
Raising funds	-	43,538	43,538
Charitable activities	<u>909,901</u>	<u>1,240,942</u>	<u>2,150,843</u>
Total expenditure	<u>909,901</u>	<u>1,284,480</u>	<u>2,194,381</u>
Net income / (expenditure) & net movement in funds	<u>(88,332)</u>	<u>231,829</u>	<u>143,497</u>

3. Income from donations and legacies

	Restricted £	Unrestricted £	2023 Total £
Donations	-	104,791	104,791
Grants (note 5)	<u>4,770</u>	<u>86,898</u>	91,668
Total income from donations and legacies	<u>4,770</u>	<u>191,689</u>	196,459

	Restricted £	Unrestricted £	2022 Total £
Prior period comparative:			
Donations	495	80,744	81,239
Grants (note 5)	<u>53,332</u>	<u>94,998</u>	<u>148,330</u>
Total income from donations and legacies	<u>53,827</u>	<u>175,742</u>	<u>229,569</u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
Commissioned services:			
Avon and Wiltshire NHS Trust	-	1,655,291	1,655,291
Bristol City Council	-	5,100	5,100
Total commissioned services	-	1,660,391	1,660,391
Grants (note 5)	999,076	-	999,076
Training and consultancy	13,163	23,762	36,925
Total income from charitable activities	1,012,239	1,684,153	2,696,392
Prior period comparative:			
	Restricted £	Unrestricted £	2022 Total £
Commissioned services:			
Avon and Wiltshire NHS Trust	-	1,160,298	1,160,298
North Somerset CCG		32,179	32,179
North Somerset Council		70,417	70,417
Bristol City Council	-	16,900	16,900
Total commissioned services	-	1,279,794	1,279,794
Grants (note 5)	767,742	-	767,742
Training and consultancy	-	60,773	60,773
Total income from charitable activities	767,742	1,340,567	2,108,309

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

5. Grants

	Restricted £	Unrestricted £	2023 Total £
<i>Income from donations and legacies:</i>			
Innox Foundation	-	25,000	25,000
North Somerset	-	50,298	50,298
Other grants < £20,000	4,770	11,600	16,370
Total	<u>4,770</u>	<u>86,898</u>	<u>91,668</u>
<i>Income from charitable activities:</i>			
Aquila Family Charitable Trust	40,000	-	40,000
Bristol City Council	43,637	-	43,637
Co-op Foundations	40,000	-	40,000
Esmee Fairbairn	66,000	-	66,000
Garfield Weston	30,000	-	30,000
Health Education England	597,930	-	597,930
National Lottery Community Fund - Partnerships South West Region	38,463	-	38,463
Nisbet Trust	29,518	-	29,518
Prudence Trust	62,529	-	62,529
Other grants < £20,000	50,999	-	50,999
Total	<u>999,076</u>	<u>-</u>	<u>999,076</u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

5. Grants (continued)

Prior period comparative

	Restricted £	Unrestricted £	2022 Total £
<i>Income from donations and legacies:</i>			
Children in Need - COVID Next Steps	53,332	-	53,332
NHSE Winter Access Fund (BNSSG CCG)	-	20,000	20,000
Paul Hamlyn Foundation - COVID	-	29,500	29,500
Rayne Foundation	-	30,000	30,000
Other grants < £20,000	-	15,498	15,498
Total	<u>53,332</u>	<u>94,998</u>	<u>148,330</u>
<i>Income from charitable activities:</i>			
Aquila Family Charitable Trust	25,000	-	25,000
Bristol City Council	36,344	-	36,344
Comic Relief	5,000	-	5,000
Esmee Fairbairn	60,000	-	60,000
Health Education England	511,369	-	511,369
Masonic Charitable Trust	36,708	-	36,708
National Lottery Community Fund - Partnerships South West Region	37,352	-	37,352
Nisbet Trust	22,900	-	22,900
Other grants < £20,000	<u>33,069</u>	<u>-</u>	<u>33,069</u>
Total	<u>767,742</u>	<u>-</u>	<u>767,742</u>

Government grants

The charitable company receives government grants, defined as funding from Health Education England (HEE), Bristol City Council, National Lottery Community Fund, North Somerset Council, South Gloucestershire Council and Yate Town Council to fund charitable activities. The total value of such grants in the period ending 31 March 2023 was £735,118 (2022: £628,006). There are no unfulfilled conditions or contingencies attaching to these grants in the current or prior year.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
<u>Employees</u>				
Staff costs (note 8)	72,185	2,034,404	379,999	2,486,588
Other staff costs	-	76,591	-	76,591
<u>Premises</u>				
Rent and rates	1,215	62,946	7,898	72,059
Other premises costs	989	49,639	989	51,617
<u>Supplies and services</u>				
Office costs	-	100,229	-	100,229
Consultancy costs	395	40,260	99,456	140,111
Evaluation (IAPTUS)	-	40,612	-	40,612
<u>Project costs</u>				
Young people's activities	-	20,634	-	20,634
<u>Other</u>				
Fundraising	4,359	-	-	4,359
Depreciation	-	17,476	-	17,476
Sub-total	79,143	2,442,791	488,342	3,010,276
Allocation of support and governance costs	16,734	471,608	(488,342)	-
Total expenditure	95,877	2,914,399	-	3,010,276

Total governance costs were £7,290 (2022: £6,538).

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

6. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
<u>Employees</u>				
Staff costs (note 8)	33,225	1,484,701	292,265	1,810,191
Other staff costs	-	64,665	-	64,665
<u>Premises</u>				
Rent and rates	-	51,985	10,145	62,130
Other premises costs	-	34,093	6,653	40,746
<u>Supplies and services</u>				
Office costs	1,945	83,025	16,598	101,568
Consultancy costs	839	35,413	16,275	52,527
Evaluation (IAPTUS)	-	31,596	-	31,596
<u>Project costs</u>				
Young people's activities	-	18,415	-	18,415
<u>Other</u>				
Depreciation	-	10,495	2,048	12,543
Sub-total	36,009	1,814,388	343,984	2,194,381
Allocation of support and governance costs	7,529	336,455	(343,984)	-
Total expenditure	<u>43,538</u>	<u>2,150,843</u>	<u>-</u>	<u>2,194,381</u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

7. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Depreciation	17,476	12,543
Operating lease payments	39,189	42,346
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (excluding VAT)	6,075	5,000

8. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	2,249,847	1,658,100
Social security costs	195,658	124,146
Pension costs	41,083	27,945
	<u>2,486,588</u>	<u>1,810,191</u>

No employee earned more than £60,000 in the current or prior year.

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer, Director of Operations, Director of Engagement and Finance Director. The total employee benefits of the key management personnel were £188,218 (2022: £59,403).

The senior leadership team took on more responsibility within the year and have therefore been included in the key management personnel disclosure. In the prior year this solely consisted of the CEO.

	2023 No.	2022 No.
Average head count	<u>104.4</u>	<u>88.8</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

10. Tangible fixed assets

	Equipment £	Freehold property £	Total £
Cost or valuation			
At 1 April 2022	56,223	300,000	356,223
Additions in year	1,299	-	1,299
Disposals	(30,594)	-	(30,594)
At 31 March 2023	<u>26,928</u>	<u>300,000</u>	<u>326,928</u>
Depreciation			
At 1 April 2022	47,247	4,000	51,247
Charge for the year	8,976	8,500	17,476
On disposals	(30,594)	-	(30,594)
At 31 March 2023	<u>25,629</u>	<u>12,500</u>	<u>38,129</u>
Net book value			
At 31 March 2023	<u>1,299</u>	<u>287,500</u>	<u>288,799</u>
At 31 March 2022	<u>8,976</u>	<u>296,000</u>	<u>304,976</u>

Freehold property included in tangible fixed assets was revalued as at 31 March 2021. The next revaluation is due to be carried out at 31 March 2026. The total value in use of all land and buildings is £300,000; broken down into land of £100,000 and buildings of £200,000. The valuation was carried out by Maggs and Allen of 22 Richmond Hill, Clifton, Bristol, BS8 1BA and represents the anticipated achievable sale price of the property assuming it were to be offered for sale with vacant possession. At 31 March 2023, the comparable amounts of land and buildings included in tangible fixed assets at valuation, determined according to historical cost accounting rules, are cost £21,271, depreciation charge £5,672 and net book value £15,599.

11. Intangible fixed assets

	Website design £	Total £
Cost or valuation		
At 1 April 2022 and at 31 March 2023	<u>24,138</u>	<u>24,138</u>
Amortisation		
At 1 April 2022 and at 31 March 2023	<u>24,138</u>	<u>24,138</u>
Net book value		
At 1 April 2022 and at 31 March 2023	<u>-</u>	<u>-</u>

Off the Record (Bristol)**Notes to the financial statements****For the year ended 31 March 2023****12. Debtors**

	2023	2022
	£	£
Trade debtors	35,392	70,771
Prepayments	27,430	10,191
Accrued income	4,237	12,310
Other debtors	1,511	-
	<u>68,570</u>	<u>93,272</u>

13. Creditors : amounts due within 1 year

	2023	2022
	£	£
Trade creditors	40,716	19,556
Accruals	48,845	16,501
Other taxation and social security	44,587	37,812
Deferred income (see note 14)	4,165	34,850
Other creditors	17,521	-
	<u>155,834</u>	<u>108,719</u>

14. Deferred income

	2023	2022
	£	£
At 1 April 2022	34,850	64,429
Deferred during the year	4,165	34,850
Released during the year	<u>(34,850)</u>	<u>(64,429)</u>
At 31 March 2023	<u>4,165</u>	<u>34,850</u>

Deferred income relates to income received in advance for provision of mental health services and training.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

15. Analysis of net assets between funds

	Restricted funds £	Revaluation reserve £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	271,902	16,897	-	288,799
Current assets	249,833	-	579,831	529,739	1,359,403
Current liabilities	<u>(524)</u>	<u>-</u>	<u>-</u>	<u>(155,310)</u>	<u>(155,834)</u>
Net assets at 31 March 2023	<u>249,309</u>	<u>271,902</u>	<u>596,728</u>	<u>374,429</u>	<u>1,492,368</u>

Prior period comparative

	Restricted funds £	Revaluation reserve £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	280,118	24,858	-	304,976
Current assets	93,481	-	706,406	564,232	1,364,119
Current liabilities	<u>(3,599)</u>	<u>-</u>	<u>-</u>	<u>(105,120)</u>	<u>(108,719)</u>
Net assets at 31 March 2022	<u>89,882</u>	<u>280,118</u>	<u>731,264</u>	<u>459,112</u>	<u>1,560,376</u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

16. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Restricted funds					
Aquila Family Charitable Trust	25,000	40,000	(25,000)	-	40,000
Big Lottery - Youth Moves	-	38,463	(38,463)	-	-
Bristol City Council	6,193	14,137	(20,330)	-	-
Bristol City Council - BAME	-	29,500	(14,500)	-	15,000
Children in Need - Zazzi	-	5,000	(5,000)	-	-
Coop Foundation - Freedom	-	40,000	(10,000)	-	30,000
Esmee Fairbairn	-	66,000	(66,000)	-	-
Garfield Weston Foundation	-	30,000	(30,000)	-	-
Health Education England	21,370	597,930	(581,203)	11,480	49,577
Masonic Charitable Trust	10,520	-	(10,520)	-	-
Medlock Charitable Trust	-	5,000	-	-	5,000
Missing Link	-	13,163	(13,163)	-	-
Nisbet Trust	7,600	29,518	(7,600)	-	29,518
Prudence Trust	-	62,529	-	-	62,529
Quartet	-	19,969	(7,284)	-	12,685
Quartet - Eversea Fund	-	15,000	(10,000)	-	5,000
Trusts & Foundations - small grants	-	1,936	(1,936)	-	-
Wesport	-	4,094	(4,094)	-	-
Yate Town Council	-	4,770	(4,770)	-	-
Other restricted funds	19,199	-	(19,199)	-	-
Total restricted funds	89,882	1,017,009	(869,062)	11,480	249,309

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

16. Movements in funds (continued)

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Total restricted funds	<u>89,882</u>	<u>1,017,009</u>	<u>(869,062)</u>	<u>11,480</u>	<u>249,309</u>
Unrestricted funds					
<i>Designated funds:</i>					
Property acquisition fund	579,831	-	-	-	579,831
Organisational development	126,575	-	(126,575)	-	-
Fixed asset fund	<u>24,858</u>	<u>-</u>	<u>(9,260)</u>	<u>1,299</u>	<u>16,897</u>
Total designated funds	731,264	-	(135,835)	1,299	596,728
<i>General funds:</i>					
Revaluation reserve	280,118	-	(8,216)	-	271,902
General funds	<u>459,112</u>	<u>1,925,259</u>	<u>(1,997,163)</u>	<u>(12,779)</u>	<u>374,429</u>
Total unrestricted funds	<u>1,470,494</u>	<u>1,925,259</u>	<u>(2,141,214)</u>	<u>(11,480)</u>	<u>1,243,059</u>
Total funds	<u><u>1,560,376</u></u>	<u><u>2,942,268</u></u>	<u><u>(3,010,276)</u></u>	<u><u>-</u></u>	<u><u>1,492,368</u></u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

16. Movements in funds (continued)

Purposes of restricted funds

Aquila Family Charitable Trust - contribution towards the delivery of project Zazzi to support young black people and young people of colour exploring culture, identity and tackling inequality.

Big Lottery - Partnerships South West Region - funding for an embedded mental health worker in Youth Moves in South Bristol, focusing on increasing engagement with mental health support to this young people in a deprived area of the city.

Bristol City Council - recruitment of a Hate Crime and Discrimination worker to support LGBTQ+ young people across Bristol.

Bristol City Council BAME - recruitment of a social action coordinator working with black young people and young people of colour based inner city.

Children in Need - a year's funding to deliver a social action programme led by young people of colour to explore issues of race and gender, supported by our Zazi team.

Coop Foundation - to deliver of Freedom programme, supporting young LGBTQ+ young people.

Esmee Fairbairn - to deliver our Community Partnership Programme using nature, arts and sports to engage with young people across a range of settings from a broad reach of backgrounds.

Garfield Weston Foundation - To deliver of Freedom programme, supporting young LGBTQ+ young people.

Health Education England - recruiting and training Children's Wellbeing Practitioners to deliver and support young people using low intensity CBT.

Masonic Charitable Trust - recruitment of a link engagement worker to support young people in the transition between CAMHS and OTR, with a focus on getting young people to the right service at the right time.

Medlock Charitable Trust - funding for the link engagement worker to continue the role to support young people in the transition between CAMHS and OTR .

Missing Link - a partnership project funding therapists to work with young people who have experienced domestic violence.

Nisbet Trust - Recruitment of volunteer coordinator to recruit and support our young volunteers.

Prudence Trust - a three year grant to embed and develop the excellent work of OTR's Community Partnerships Team, which delivers preventative, activities-based therapeutic support across three areas: Sports, Art and Nature.

Quartet - North Somerset Community Partnership Fund Grants Programme - funding for a Volunteer Coordinator to recruit and support a group of volunteer young people and therapists.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

16. Movements in funds (continued)

Purposes of restricted funds

Quartet: Eversea Fund - a grant towards a role delivering one-to-one and group mental health and wellbeing support for young adults in community settings.

Wesport - funding for an assistant to support delivery of our SportsWorks activities across Bristol and South Gloucestershire, and a small grant for the team to deliver a skateboarding project in South Gloucestershire.

Yate Town Council - a grant to support OTR's delivery of therapies and one to one support in South Gloucestershire.

Other restricted funds - funds from various sources for restricted projects.

Purposes of designated funds

Property acquisition fund - ringfenced funds for the future purchase of a property.

Organisational development - funds to support the restructured senior leadership team.

Revaluation reserve - representing movement on fixed assets revalued every 5 years.

Fixed asset fund - representing the total value of fixed assets less the revaluation reserve.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

16. Movements in funds (continued)

Prior period comparative

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
Restricted funds					
Aquila Family Charitable Trust	-	25,000	-	-	25,000
Bristol City Council	14,707	36,344	(44,858)	-	6,193
Children in Need - COVID next steps	-	53,332	(53,332)	-	-
Children in Need - Zazzi	30,808	-	(30,808)	-	-
Comic Relief	19,944	5,000	(24,944)	-	-
Esmee Fairbairn	-	60,000	(60,000)	-	-
Garfield Weston Foundation	30,000	-	(30,000)	-	-
Health Education England	-	511,369	(489,999)	-	21,370
Masonic Charitable Trust	5,703	36,708	(31,891)	-	10,520
National Lottery Community Fund - Partnerships South West Region	-	37,352	(37,352)	-	-
Nisbet Trust	5,000	22,900	(20,300)	-	7,600
North Somerset Council	-	6,994	(6,994)	-	-
Paul Hamlyn Foundation - Act for Change	56,188	-	(56,188)	-	-
Paul Hamlyn Foundation - COVID	7,531	-	(7,531)	-	-
Other restricted funds	8,333	26,570	(15,704)	-	19,199
Total restricted funds	178,214	821,569	(909,901)	-	89,882

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

16. Movements in funds (continued)

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
Total restricted funds	<u>178,214</u>	<u>821,569</u>	<u>(909,901)</u>	<u>-</u>	<u>89,882</u>
Unrestricted funds					
<i>Designated funds:</i>					
Property acquisition fund	579,831	-	-	-	579,831
Organisational development	-	-	-	126,575	126,575
Fixed asset fund	<u>-</u>	<u>-</u>	<u>(8,827)</u>	<u>33,685</u>	<u>24,858</u>
Total designated funds	579,831	-	(8,827)	160,260	731,264
<i>General funds</i>					
Revaluation reserve	283,834	-	(3,716)	-	280,118
General funds	<u>375,000</u>	<u>1,516,309</u>	<u>(1,271,937)</u>	<u>(160,260)</u>	<u>459,112</u>
Total unrestricted funds	<u>1,238,665</u>	<u>1,516,309</u>	<u>(1,284,480)</u>	<u>-</u>	<u>1,470,494</u>
Total funds	<u><u>1,416,879</u></u>	<u><u>2,337,878</u></u>	<u><u>(2,194,381)</u></u>	<u><u>-</u></u>	<u><u>1,560,376</u></u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2023

17. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2023	2022
	£	£
Amount falling due:		
Within 1 year	40,543	39,189
Within 1 - 5 years	<u>145,833</u>	<u>180,833</u>
	<u><u>186,376</u></u>	<u><u>220,022</u></u>

18. Related party transactions

There have been no related party transactions in the current or prior year.

OFF THE RECORD (BRISTOL)

England & Wales - Charity number 1085351

Accounts

Company no. 4150044
Charity no. 1085351

Off the Record (Bristol)
Report and Audited Financial Statements
31 March 2022

Off the Record (Bristol)

Reference and administrative details

For the year ended 31 March 2022

Company number	4150044																										
Charity number	1085351																										
Registered office and operational address	8-10 West Street St Philips Bristol BS2 0BH																										
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: <table><tr><td>Mark Allen</td><td></td></tr><tr><td>Amanda Bancroft</td><td>Resigned 4 October 2021</td></tr><tr><td>Dr Jochen Binder-Dietrich</td><td></td></tr><tr><td>Dr Rachel Brown</td><td></td></tr><tr><td>Emma Carter</td><td>Resigned 4 October 2021</td></tr><tr><td>Karen Drake</td><td>Chair</td></tr><tr><td>Benjamin Fotheringham</td><td>Resigned 4 October 2021</td></tr><tr><td>Joseph Hartland</td><td>Resigned 4 October 2021</td></tr><tr><td>Jordan Hodge</td><td>Appointed 13 June 2022</td></tr><tr><td>Patsy Hudson</td><td></td></tr><tr><td>Elizabeth Johnson</td><td>Resigned 22 June 2022</td></tr><tr><td>Tom Le Fanu</td><td>Appointed 14 March 2022</td></tr><tr><td>Simon Leech</td><td>Appointed 14 March 2022</td></tr></table>	Mark Allen		Amanda Bancroft	Resigned 4 October 2021	Dr Jochen Binder-Dietrich		Dr Rachel Brown		Emma Carter	Resigned 4 October 2021	Karen Drake	Chair	Benjamin Fotheringham	Resigned 4 October 2021	Joseph Hartland	Resigned 4 October 2021	Jordan Hodge	Appointed 13 June 2022	Patsy Hudson		Elizabeth Johnson	Resigned 22 June 2022	Tom Le Fanu	Appointed 14 March 2022	Simon Leech	Appointed 14 March 2022
Mark Allen																											
Amanda Bancroft	Resigned 4 October 2021																										
Dr Jochen Binder-Dietrich																											
Dr Rachel Brown																											
Emma Carter	Resigned 4 October 2021																										
Karen Drake	Chair																										
Benjamin Fotheringham	Resigned 4 October 2021																										
Joseph Hartland	Resigned 4 October 2021																										
Jordan Hodge	Appointed 13 June 2022																										
Patsy Hudson																											
Elizabeth Johnson	Resigned 22 June 2022																										
Tom Le Fanu	Appointed 14 March 2022																										
Simon Leech	Appointed 14 March 2022																										
Company secretary	Bryony Montandon																										
Key management personnel	Karen Black CEO																										
Bankers	The Co-operative Bank 14 Broadmead Bristol BS1 3HH																										
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																										

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2022

The Board of Trustees presents its report and audited financial statements for the period 1 April 2021 to 31 March 2022. The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

Chair's Report

It is a privilege and a pleasure to be part of such a dynamic, forward thinking and supportive organisation as OTR.

Our report for this year demonstrates the success of all areas of our work from fundraising to delivery of services. The work that OTR does would not be possible without the commitment, enthusiasm and dedication of all of the staff, volunteers and trustees.

During the year the board of trustees has met remotely for all of our board meetings, risk meetings and finance meetings and have remained well connected digitally. We were pleased to meet again in person during summer 2022. We have recruited three new trustees during the year and will be recruiting a new Chair before our next year end.

The organisation is preparing the way to present our new three-year strategy in Autumn 2022 taking us forward and consolidating our work across Bristol, South Gloucestershire and North Somerset. This is supported by a new management team including Operations Director and Finance Director recently recruited.

My sincere thanks and gratitude to everyone who makes OTR a very special place to be.

To know more please visit our website <http://www.otrbristol.org.uk/>

Karen Drake

Karen Drake
Chair of Trustees

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2022

Our Aims and Objectives

Purposes and aims

The charity's purposes as set out in the objectives contained in the company's memorandum of association, and further developed in the current Business Plan, are:

- To promote and support the mental health of young people focusing on Bristol and the surrounding areas;
- To raise awareness of the social, economic and cultural determinants that lead to poor mental health; and
- The advancement of education of the public including, in particular, public sector bodies, agencies, community bodies, corporates and organisations, on mental health issues experienced by young people and on the provision of support to prevent and alleviate these issues delivering public benefit.

In shaping our objectives for the year and planning our activities the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)".

All OTR's charitable activities focus on the provision of accessible and effective mental health support, education and campaigning for young people 11-25 resident in Bristol and the surrounding areas. Such a programme of activity is invariably of public benefit insofar as it contributes to healthy, active citizens, family and community cohesion, and increased social inclusion and mobility. Public benefit is also derived from the prevention of escalating levels of mental ill-health among OTR's service users as a consequence of their accessing the organisation. That OTR offers a free and timely service for vulnerable young people is of public benefit in terms of cost-effectiveness in both the short and long term.

The strategies employed to achieve the charity's aims and objectives are to:

1. Deliver a range of direct mental health support including one-to-one and group talking and creative therapies, online support and casework;
2. Deliver a programme of preventative psychological education and digital resources for young people in schools and other youth settings;
3. Deliver a programme of targeted youth work to engage communities of young people that face barriers to accessing services early and social disadvantages and discrimination that lead to poorer mental health;
4. Run participatory social action projects to de-stigmatise mental health with young people who have lived experience of mental health difficulties; and
5. Deliver training to professionals.

Achievements and performance

The year 2021-22 embraced much of the same uncertainty as the previous year, with COVID-19 continuing to disrupt our everyday lives and have impact in ways that we previously couldn't have imagined. The key difference was that we had gained experience of flexing and adapting to the needs of young people, and had put much in place to support our staff and volunteers so we were more prepared during this period. We have continued to create new offers, evolve existing ones, sustain and develop new partnerships, along with acting upon feedback from young people about what they would like from OTR. In doing this, we have continued to offer a whole range of services, ensuring that young people are able to choose the service that will best meet their needs and embrace their strengths. Here are some of our highlights:

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2022

- In 2021-22, OTR reached and supported more young people in-person than ever in its history; 20,520. This includes a reach of 11,649 in North Somerset (OTR started this regional provision in 2021), accessing young people through schools and colleges often delivering our 'Resilience Lab' group. The total number of young people in a structured intervention was 1,189; up from 1,016 in the previous year. 71% of young people reported improved outcomes at the end of treatment and 80% of young people stated they had made progress towards achieving their goals in therapy.
- As referenced above, we finally embraced the North Somerset footprint and have established a robust offer for local young people. The offer is one where we have a clear direction for growth, works with what we know about service design and delivery and very much harnesses the strength of partnerships. We have collaborated with education, CAMHS and local voluntary and community organisations to ensure that we are meeting need and not duplicating pre-existing services. So far it has been a huge success and we have a solid foundation to build a robust and varied offer in the future.
- We are very proud of the continued development of our Mental Health Support Team (MHST). This partnership with our local statutory provider of mental health services has doubled in size since it started in January 2021. We now have trainees gaining a qualification in low intensity CBT, we are working in more schools across the three areas and we are seeing some great early intervention work being done, along with a 'whole-school approach' which helps education settings think broadly about what positive steps they can take to support young people and their mental health.
- As we moved into the second half of the year we were able to start delivering our face to face HUB model again from all of our premises. This in turn welcomed back our vital young volunteers who are crucial to both our delivery model and development. During the year we recruited 25 young volunteers and trained them to support across our various projects including the Membership Team and Freedom (LGBTQ+ service).
- We developed new project offers for young people, many of these in partnerships with others. Examples include; Self Help Space, a 3D virtual world where you can select any topics, feelings or difficulties that you may experience in a typical day; Grow your own Avatar, giving the opportunity to create an avatar with a local specialist the Arnolfini; Sisters Circle, run with the local Eastside Community Trust, offering a space for young Muslim girls aged 12-25 and RoRo which is a partnership cycling project.
- Our group that supports young people from the LGBTQ+ community, Freedom, turned 25 during the year and we celebrated its success (between lockdowns) with our young people and local supporters. We are really proud of the success of the group; one of the oldest LGBTQ+ youth spaces in England.
- As part of the local response to COVID, in an acknowledgement of the disproportionate effect that the pandemic had on black and brown people, and recognising alongside this that young people from those communities are less likely to access services: alongside public health and some local partners we developed an offer to specifically try to address this. We recruited a community engagement worker who specifically developed relationships with the local Somali youth sector in order to try and bridge the gap between services and share knowledge with the community.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2022

- Locally we are part of the conversations that are helping to share the mental health landscape the the Integrated Care System. We are involved in the development of the VCSE Alliance which will support the local system; our CEO is part of the steering group guiding the Bristol One City plan for children and young people and in addition we sit on a number of local groups that shape services in relation to the local landscape.
- OTR has continued to have an external presence, highlighting ways of working and raising the profile of our work both locally and nationally. Local radio interviews are a regular occurrence and often involve young people alongside OTR's staff and volunteers. The CEO attended a parliamentary review into the mental health needs and support considerations of young people living in rural areas; and below are three examples of press publications:
<https://www.bristolpost.co.uk/whats-on/project-helping-young-men-bame-6826432>
<https://www.somersetlive.co.uk/news/somerset-news/young-people-use-gaming-improve-6545428>
<https://www.bbc.co.uk/news/uk-england-somerset-60022871>
- Our income generating arm Diffusion has done some excellent work this year. We have worked with local public health authorities and county councils to deliver staff training across the young people's workforce, developed and delivered supervision, along with ad hoc bits of consultancy that will further support those working with young people locally. In terms of numbers we reached 1,072 professionals through training, across 225 organisations. We worked with 282 young people and offered 59 individual consultancy sessions. The impact that we are able to have with these numbers is excellent, and continues to help us broaden our impact without needing to add more services to OTR.
- We were fortunate enough to receive £81,239 in donations, during a tough year we were very grateful for these contributions from the public. We hope that with public events an option once again (i.e. running events) and the increased awareness of young people and their mental health, that we continue to get support from the local community to further achieve our aims.
- In line with ambition regarding income generation and our growth, we reviewed our model and our ability to raise funds to support our delivery. With a focus on roles that will support our long term sustainability, we have recruited two new managers who have a focus on trusts and foundations and community fundraising respectively. The new finance model is also now supported by a freshly appointed Finance Director.
- We have also spent this year consolidating our Senior Leadership Team. This has involved a number of additions to support our MHST partnership team who will ensure that the OTR approach is embedded alongside CAMHS. Recognising our growth and the demand that has on different areas of both direct and indirect delivery, we appointed an Operations Director whose focus is to support our delivery, and we have also recruited a Finance Director who will lead our finance, facilities and HR support. We have also put a further cohort of our management team through a bespoke management and leadership package that we have developed with a local specialist, now in its second year.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2022

- In the absence of a new strategy (one was due to be created as we went into the first lockdown), we used the individual team plans that are created annually and developed a document called 'Reaching Further' which has acted as an interim. This has allowed us to continue with robust and focused decision-making, ensuring that we are delivering on our strategic aims and developing areas of work that we have identified as important for young people locally.
- We have continued on our journey to become an anti-racist organisation, with a focus on addressing the systematic oppression faced by different groups across our society, and understanding our role as an employer. By changing and addressing our internal systems we will improve services for local young people and the experiences of staff and volunteers. Some examples of this for the year have been to review our recruitment processes to make them fairer and more inclusive, continue with mandatory training in this area, and introduce 'critical whiteness' training; continuing to work in the themes and areas that are the focus of our internal working group (and as guided by organisational feedback).
- As a charity that seeks feedback in order to evolve and develop, we issued a large-scale survey to young people about our work specifically. We received almost 200 responses that we have been able to use to continue to deliver in a way that young people want us to, but in addition think about and evolve our offer on the basis of the feedback that we received. A couple of highlights for us that are important to highlight is that young people appreciate the environment that we create at OTR and also the relationships that they have, both of which are very intentional.
- We were able to continue to flex and bend throughout the year in response to COVID. Our offer had adapted well online but it was clear that young people benefitted from having the option to be face to face with staff, volunteers and their peers. We encountered an additional struggle in planning services as our workforce itself was hit with illness at various times which impacted delivery. Ultimately we are still working through the aftermath and trying to understand what that means for our offer. We are currently offering a mixed model of delivery across most services, but are seeking the views of young people in order to fully understand what they want in the future as we start to stabilise.

Financial review

The charity is in a healthy financial position following the 2021/22 year end. Total income was £2,337,878 (2021: £2,149,160), an increase which reflects the expansion into North Somerset and the MHST teams.

We are grateful to our long-term funders and partners who have supported our work throughout the year. Donations of £81,239 (2021: £130,931) decreased from last year, but we are grateful for the local community support we received throughout the year.

Income from the Diffusion trading arm has delivered directly to our mission and secured income this year of £60,773 (2021: £99,043). We have seen a steady demand for our training offers and plans are in place to develop these services further over the next year.

Overall expenditure in the year was £2,194,381 (2021: £1,696,581) in line with income, and reflects the increase in the number of staff and associated costs to deliver the new North Somerset and MHST projects.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2022

The restricted funds held by the charity at the end of the financial year are £89,882 (2021: £178,214). The unrestricted funds show a healthy balance of £1,470,494 (2021: £1,238,665), which will allow us to invest in the infrastructure of the organisation, which is needed following several years of significant growth. It also helps us to weather cashflow variations in funder payments, and will enable us to realise our ambition to purchase a property.

Reserves policy

The Board has agreed on a reserve policy in two parts, one being the maintenance of a stability reserve and the other being the creation of a strategic reserve.

In order to maintain effective operations of the organisation, the Board of Trustees has agreed to work towards a financial reserve of 3 months' operating costs. This level of reserve would allow staff to continue working to secure new funding and if necessary to allow a period of time to cut services in a way whereby service users are supported to move on. This is an amount it considers prudent in the event of a major business interruption as determined by an analysis of risks to the charity.

The level of reserves held by the charity is based on current operating costs, and will be reviewed annually as services change in response to income generation. This figure will also be reviewed on an ad-hoc basis if there are significant changes to business circumstances.

The strategic reserve represents unrestricted funds held in excess of the stability reserve, to allow the charity to take advantage of future opportunities to secure its longer term goals and ambitions as they arise. An example of such an opportunity would be to purchase office space which is currently utilised on a rental basis.

At the end of the year the total unrestricted reserves stood at £1,470,494 (2021: £1,238,665). £579,831 will remain in our strategic reserve as designated funds for a future capital cost of buying our own building, and a further £126,575 is designated towards organisational development in 2022-23. £459,112 is in the general reserve which represents approximately three months' operating costs based on the 2022-23 budget.

This level of reserves represents the right balance between protecting our organisation in the future and maximising our impact on young people's lives in the present and ensures that we are a resilient organisation. It means, for example, that we can protect the organisation and our services for young people against a major business interruption, variances of cash flow and unforeseen pressures on future income.

Creating a resilient organisation is particularly important right now given the uncertain economic outlook and our plans to scale into a new region (North Somerset). It is vital that we have stable foundations from which to grow from.

Our current reserves are in line with our reserves policy.

Going concern

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the COVID-19 pandemic and the current cost of living crisis may affect the charity in the coming years.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2022

The trustees have considered the impact of this issue on the charity's current and future financial position. Much of the charity's income is traded through activities where the costs can be scaled to the related income and most service areas benefit from statutory support making them relatively robust to economic changes. As at the balance sheet date, the charity holds unrestricted, general reserves of £459,112 and a cash balance of £1,270,847. The trustees consider that the charity has sufficient reserves and cashflow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

Fundraising approach

OTR is registered with the fundraising regulator, Institute of Fundraising, and through staff and trustee training is working towards achieving, monitoring and reporting against the standards. All fundraising is planned and executed by our in-house team without external professional fundraisers. During the year there were no complaints about our fundraising, and we do not carry out any direct mail or telephone campaigns that might infringe the privacy rights of a person.

We have developed and expanded the team in order to ensure high quality and dedicated support. This has involved the recruitment of two new managers, one with a focus on generating income via trusts and foundations and the other looks after our supporters, for example those who want to run a marathon for us, or companies who support us as charity of the year.

Plans for future periods

Our key goals for the coming year at OTR are (if you have a keen eye you will notice that some are the same as last year, this is because much of the work is ongoing):

- Develop a new and exciting OTR strategy that will focus our energies for the next three years. By engaging with a range of stakeholders and bringing the whole staff and volunteer team on board with its development, we are confident that this will be a shared vision whereby everyone can identify the work that they are doing;
- Continued focus on our recovery from COVID-19, continuing to understand the needs of young people following the pandemic, ensuring we remain accessible, flexible and responsive in order to continue to provide choice and promote good emotional and mental wellbeing;
- Build a plan to re-establish a robust and solid offer for young people aged 18-25 years, considering what is available externally and understanding what OTR is best placed to develop (the focus will be predominantly around 1-1, as many of our offers do support this age group);
- Further develop and establish our work with parents and carers through a holistic approach to supporting good mental health in young people and their families;
- Continue to look to create new ways to evolve and enrich our digital offer for young people;
- Continue to widen our impact so that more young people will gain support from OTR. We will use data, local knowledge and feedback from young people to make decisions about how to engage those further from support;
- Find ways to influence systems, practice and policy in order to advocate for young people and support them to thrive (especially relevant in these exceptionally challenging times);
- Better understand and develop our geographical spread, ensuring there is parity of access for young people that we support;
- Develop an internal Communications Strategy to reflect the size of the organisation and the different approaches and considerations that need to be made to have a happy, healthy and connected workforce;

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2022

- Work to ensure that individuals from equalities groups have a sense of belonging at OTR, this will range from accessibility, policies and recruitment and include many more areas. Within this there will be a continued strong focus on our commitment to become an anti-racist organisation;
- Work with our Board to increase diversity and skills in order that we are robust and reflective of the young people that we work with;
- Review the capacity of our Support Services (finance, facilities, HR). As an organisation that has experienced growth we need to ensure that we have capacity to meet the internal demand with a specific focus on the experience of staff and volunteers at OTR;
- Implement a Customer Relationship Management System (CRM); this will allow us to offer better support and communications with those who wish to support us or purchase a Diffusion offer. Importantly it will streamline some of our internal processes, therefore building capacity across our support services;
- We want to spend this year re-establishing young people's voices within our internal structures. COVID weakened many of the ways that we had traditionally done this, so we will complete a piece of work that helps us understand what we mean by participation at OTR, following what is already in place and what else do we want to do; and
- Continue to monitor the external factors that are affecting all of us at the moment in order to ensure we are effectively supporting young people, including the cost of living crisis, the war in Ukraine, climate change, and recovery from COVID along with the impact that this has on young people's mental health and service access.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 1 October 2007 and registered as a charity in 1964. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The charity's constitution was updated 25 October 2019.

Appointment of the Board of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Articles of Association there are a minimum of six and maximum of fifteen trustees. Trustees may serve a maximum of three terms of three years, after which they must not serve for one year.

Trustee management and training

All trustees are fully inducted into OTR's governance. Trustees are drawn from a variety of health, education and social care, legal and finance professional backgrounds and a skills analysis is kept to ensure trustees are able to contribute in full.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A Chief Executive is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations the Chief Executive has delegated authority, within prescribed limits, for operational matters including finance, employment and clinical related activities.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2022

Pay policy for senior staff

The directors consider the charity's trustees and the Chief Executive comprise the key management personnel of the charity in charge of directing and controlling, running and operating OTR on a day to day basis. All directors give of their time freely and no director receives remuneration in the year. The pay of senior staff is reviewed annually and normally increased in line with an agreed incremental salary scale. Pay levels are regularly benchmarked against similar roles in appropriate voluntary sector Organisations.

Risk assessment and management

The trustees have a risk management strategy which comprises:

- a monthly review of risks and update of the risk register;
- the establishment of policies, systems and procedures to mitigate those risks identified in the quarterly review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2022

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 12 September 2022 and signed on their behalf by

Karen Drake

Karen Drake - Chair

Independent auditors' report

To the members of

Off the Record (Bristol)

Opinion

We have audited the financial statements of Off the Record (Bristol) (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Off the Record (Bristol)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Off the Record (Bristol)

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

To the members of

Off the Record (Bristol)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alison Godfrey

Date: 12 September 2022

Alison Godfrey FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Off the Record (Bristol)

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations and legacies	3	53,827	175,742	229,569	413,924
Charitable activities	4	<u>767,742</u>	<u>1,340,567</u>	<u>2,108,309</u>	<u>1,735,236</u>
Total income		<u>821,569</u>	<u>1,516,309</u>	<u>2,337,878</u>	<u>2,149,160</u>
Expenditure on:					
Raising funds		-	43,538	43,538	47,466
Charitable activities		<u>909,901</u>	<u>1,240,942</u>	<u>2,150,843</u>	<u>1,649,115</u>
Total expenditure	6	<u>909,901</u>	<u>1,284,480</u>	<u>2,194,381</u>	<u>1,696,581</u>
Net income / (expenditure)		(88,332)	231,829	143,497	452,579
Other recognised gains:					
Gains on revaluation of fixed assets		-	-	-	120,600
Net movement in funds	7	(88,332)	231,829	143,497	573,179
Reconciliation of funds:					
Total funds brought forward		<u>178,214</u>	<u>1,238,665</u>	<u>1,416,879</u>	<u>843,700</u>
Total funds carried forward		<u>89,882</u>	<u>1,470,494</u>	<u>1,560,376</u>	<u>1,416,879</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the accounts.

Off the Record (Bristol)

Balance sheet

As at 31 March 2022

	Note	£	2022 £	2021 £
Fixed assets				
Tangible assets	10		304,976	316,220
Intangible assets	11		<u>-</u>	<u>-</u>
			304,976	316,220
Current assets				
Debtors	12	93,272		146,711
Cash at bank and in hand		<u>1,270,847</u>		<u>1,083,864</u>
		1,364,119		1,230,575
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(108,719)</u>		<u>(129,916)</u>
Net current assets			<u>1,255,400</u>	<u>1,100,659</u>
Net assets	15		<u><u>1,560,376</u></u>	<u><u>1,416,879</u></u>
Funds	16			
Restricted funds			89,882	178,214
Unrestricted funds				
Designated funds			731,264	579,831
Revaluation reserve			280,118	283,834
General funds			<u>459,112</u>	<u>375,000</u>
Total charity funds			<u><u>1,560,376</u></u>	<u><u>1,416,879</u></u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 12 September 2022 and signed on their behalf by

Karen Drake

Karen Drake - Chair

Off the Record (Bristol)

Statement of cash flows

For the year ended 31 March 2022

	2022	2021
	£	£
Cash used in operating activities:		
Net movement in funds	143,497	573,179
Adjustments for:		
Depreciation charges	12,543	13,983
Gains on revaluation	-	(120,600)
Decrease / (increase) in debtors	53,439	(52,656)
Increase / (decrease) in creditors	(21,197)	93,397
Net cash provided by operating activities	<u>188,282</u>	<u>507,303</u>
Cash flows from investing activities:		
Purchase of tangible fixed assets	<u>(1,299)</u>	<u>(27,603)</u>
Net cash used in investing activities	<u>(1,299)</u>	<u>(27,603)</u>
Increase in cash and cash equivalents in the year	186,983	479,700
Cash and cash equivalents at the beginning of the year	<u>1,083,864</u>	<u>604,164</u>
Cash and cash equivalents at the end of the year	<u><u>1,270,847</u></u>	<u><u>1,083,864</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Off the Record (Bristol) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of training and the provision of mental health services is deferred until criteria for income recognition are met.

d) Donated services and facilities

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of proportional staff costs:

	2022	2021
Raising funds	2.2%	2.6%
Charitable activities	97.8%	97.4%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Freehold property	50 years
Equipment	3 years

Freehold property is included at valuation. The charity revalues land and buildings every 5 years. The most recent revaluation was carried out at 31 March 2021 and the next will be due 31 March 2026. The statement of financial activities includes the net gain arising on revaluation during the year. Other fixed assets are included at cost including any incidental expenses of acquisition. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. The valuation is presented and depreciated on the basis that land comprises 1/3 of the total valuation.

Items of equipment are capitalised where the purchase price exceeds £1,000.

j) Intangible fixed assets

Website design is capitalised where the purchase price exceeds £1,000. Amortisation is provided at a rate of 33% on a straight line basis to write down the cost of the asset to its estimated residual value over its expected useful life.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1i to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Revaluation of freehold property

Freehold property is revalued every 5 years. Revaluations are undertaken by an independent expert. Once revalued, freehold property is depreciated over its remaining useful life.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations and legacies	168,041	245,883	413,924
Charitable activities	854,991	880,245	1,735,236
Total income	1,023,032	1,126,128	2,149,160
Expenditure on:			
Raising funds	-	47,466	47,466
Charitable activities	991,217	657,898	1,649,115
Total expenditure	991,217	705,364	1,696,581
Net income	31,815	420,764	452,579
Other recognised gains:			
Gains on revaluation of fixed assets	-	120,600	120,600
Net movement in funds	31,815	541,364	573,179

3. Income from donations and legacies

	Restricted £	Unrestricted £	2022 Total £
Donations	495	80,744	81,239
Grants (note 5)	53,332	94,998	148,330
Total income from donations and legacies	53,827	175,742	229,569

	Restricted £	Unrestricted £	2021 Total £
Prior period comparative:			
Donations	2,739	128,192	130,931
Grants (note 5)	165,302	117,691	282,993
Total income from donations and legacies	168,041	245,883	413,924

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

4. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £
Commissioned services:			
Avon and Wiltshire NHS Trust	-	1,160,298	1,160,298
North Somerset CCG	-	32,179	32,179
North Somerset Council	-	70,417	70,417
Bristol City Council	-	16,900	16,900
Total commissioned services	-	1,279,794	1,279,794
Grants (note 5)	767,742	-	767,742
Training and consultancy	-	60,773	60,773
Total income from charitable activities	767,742	1,340,567	2,108,309
Prior period comparative:			2021 Total £
	Restricted £	Unrestricted £	
Commissioned services:			
Avon and Wiltshire NHS Trust	-	773,358	773,358
North Somerset CCG	-	7,844	7,844
Total commissioned services	-	781,202	781,202
Grants (note 5)	854,991	-	854,991
Training and consultancy	-	99,043	99,043
Total income from charitable activities	854,991	880,245	1,735,236

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

5. Grants

	Restricted £	Unrestricted £	2022 Total £
<i>Income from donations and legacies:</i>			
Children in Need - COVID Next Steps	53,332	-	53,332
NHSE Winter Access Fund (BNSSG CCG)	-	20,000	20,000
Paul Hamlyn Foundation - COVID	-	29,500	29,500
Rayne Foundation	-	30,000	30,000
Other grants < £20,000	-	15,498	15,498
Total	<u>53,332</u>	<u>94,998</u>	<u>148,330</u>
<i>Income from charitable activities:</i>			
Aquila Family Charitable Trust	25,000	-	25,000
Bristol City Council	36,344	-	36,344
Comic Relief	5,000	-	5,000
Esmee Fairbairn	60,000	-	60,000
Health Education England	511,369	-	511,369
Masonic Charitable Trust	36,708	-	36,708
National Lottery Community Fund - Partnerships South West Region	37,352	-	37,352
Nisbet Trust	22,900	-	22,900
Other grants < £20,000	<u>33,069</u>	<u>-</u>	<u>33,069</u>
Total	<u>767,742</u>	<u>-</u>	<u>767,742</u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

5. Grants (continued)

Prior period comparative

	Restricted £	Unrestricted £	2021 Total £
<i>Income from donations and legacies:</i>			
Children in Need - COVID Next Steps	26,667	-	26,667
Comic Relief - COVID	40,000	-	40,000
Esmee Fairbairn	-	30,000	30,000
Innox Foundation	-	25,000	25,000
Lockwell Trust	-	20,000	20,000
National Lottery Community Fund - Coronavirus Community Support Fund	78,135	-	78,135
Paul Hamlyn Foundation - COVID	20,000	-	20,000
Rayne Foundation	-	30,000	30,000
Other grants < £20,000	500	12,691	13,191
Total	165,302	117,691	282,993
<i>Income from charitable activities:</i>			
Bristol City Council	59,694	-	59,694
Children in Need	34,198	-	34,198
Comic Relief	45,000	-	45,000
Equal Access in Mind	36,585	-	36,585
Esmee Fairbairn	60,000	-	60,000
Garfield Weston Foundation	30,000	-	30,000
Health Education England	324,894	-	324,894
Masonic Charitable Trust	22,813	-	22,813
National Lottery Community Fund - Building Connections	32,645	-	32,645
National Lottery Community Fund - Partnerships South West Region	32,127	-	32,127
Nisbet Trust	22,592	-	22,592
Paul Hamlyn Foundation - Act for Change	66,750	-	66,750
South Glos Transitions	46,230	-	46,230
Other grants < £20,000	41,463	-	41,463
Total	854,991	-	854,991

Government grants

The charitable company receives government grants, defined as funding from Health Education England (HEE), The Big Lottery Fund, Bristol City Council, National Lottery Community Fund, National Health Service England (NHSE), North Somerset Council, Public Health England, South Gloucestershire Council, Yate Council and HMRC'S Coronavirus Job Retention Scheme to fund charitable activities. The total value of such grants in the period ending 31 March 2022 was £628,006 (2021: £499,059). There are no unfulfilled conditions or contingencies attaching to these grants in the current or prior year.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
<u>Employees</u>				
Staff costs (note 8)	33,225	1,484,701	292,265	1,810,191
Other staff costs	-	64,665	-	64,665
<u>Premises</u>				
Rent and rates	-	51,985	10,145	62,130
Other premises costs	-	34,093	6,653	40,746
<u>Supplies and services</u>				
Office costs	1,945	83,025	16,598	101,568
Marketing	39	13,232	-	13,271
Legal and professional fees	800	22,181	16,275	39,256
Evaluation (IAPTUS)	-	31,596	-	31,596
<u>Project costs</u>				
Other project costs	-	18,415	-	18,415
<u>Other</u>				
Depreciation	-	10,495	2,048	12,543
Sub-total	36,009	1,814,388	343,984	2,194,381
Allocation of support and governance costs	7,529	336,455	(343,984)	-
Total expenditure	43,538	2,150,843	-	2,194,381

Total governance costs were £6,538 (2021: £6,160).

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

6. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
<u>Employees</u>				
Staff costs (note 8)	29,460	1,092,233	243,565	1,365,258
Other staff costs	-	32,324	-	32,324
<u>Premises</u>				
Rent and rates	-	42,245	9,518	51,763
Other premises costs	-	35,783	8,187	43,970
<u>Supplies and services</u>				
Office costs	520	40,689	9,300	50,509
Marketing	100	4,852	-	4,952
Legal and professional fees	10,000	14,033	8,085	32,118
Evaluation (IAPTUS)	-	28,839	-	28,839
<u>Project costs</u>				
Empire Fighting Chance	-	46,717	-	46,717
Other project costs	-	26,148	-	26,148
<u>Other</u>				
Depreciation	-	11,412	2,571	13,983
Sub-total	40,080	1,375,275	281,226	1,696,581
Allocation of support and governance costs	7,386	273,840	(281,226)	-
Total expenditure	<u>47,466</u>	<u>1,649,115</u>	<u>-</u>	<u>1,696,581</u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

7. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Depreciation	12,543	13,983
Operating lease payments	42,346	49,718
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (including VAT)	<u>6,000</u>	<u>5,520</u>

8. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	1,658,100	1,246,596
Social security costs	124,146	95,911
Pension costs	<u>27,945</u>	<u>22,751</u>
	<u>1,810,191</u>	<u>1,365,258</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £59,497 (2021: £59,403).

	2022 No.	2021 No.
Average head count	<u>88.8</u>	<u>70.7</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

10. Tangible fixed assets

	Equipment £	Freehold property £	Total £
Cost or valuation			
At 1 April 2021	54,924	300,000	354,924
Additions in year	<u>1,299</u>	<u>-</u>	<u>1,299</u>
At 31 March 2022	<u>56,223</u>	<u>300,000</u>	<u>356,223</u>
Depreciation			
At 1 April 2021	38,704	-	38,704
Charge for the year	<u>8,543</u>	<u>4,000</u>	<u>12,543</u>
At 31 March 2022	<u>47,247</u>	<u>4,000</u>	<u>51,247</u>
Net book value			
At 31 March 2022	<u>8,976</u>	<u>296,000</u>	<u>304,976</u>
At 31 March 2021	<u>16,220</u>	<u>300,000</u>	<u>316,220</u>

Freehold property included in tangible fixed assets was revalued as at 31 March 2021. The next revaluation is due to be carried out at 31 March 2026. The total value in use of all land and buildings is £300,000; broken down into land of £100,000 and buildings of £200,000. The valuation was carried out by Maggs and Allen of 22 Richmond Hill, Clifton, Bristol, BS8 1BA and represents the anticipated achievable sale price of the property assuming it were to be offered for sale with vacant possession. At 31 March 2022, the comparable amounts of land and buildings included in tangible fixed assets at valuation, determined according to historical cost accounting rules, are cost £21,271, depreciation charge £5,389 and net book value £15,882.

11. Intangible fixed assets

	Website design £	Total £
Cost or valuation		
At 1 April 2021 and at 31 March 2022	<u>24,138</u>	<u>24,138</u>
Amortisation		
At 1 April 2021 and at 31 March 2022	<u>24,138</u>	<u>24,138</u>
Net book value		
At 1 April 2021 and at 31 March 2022	<u>-</u>	<u>-</u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

12. Debtors

	2022 £	2021 £
Trade debtors	70,771	127,174
Prepayments	10,191	10,750
Accrued income	12,310	7,219
Other debtors	-	1,568
	<u>93,272</u>	<u>146,711</u>

13. Creditors : amounts due within 1 year

	2022 £	2021 £
Trade creditors	19,556	29,371
Accruals	16,501	9,519
Other taxation and social security	37,812	26,597
Deferred income (see note 14)	34,850	64,429
	<u>108,719</u>	<u>129,916</u>

14. Deferred income

	2022 £	2021 £
At 1 April 2021	64,429	1,000
Deferred during the year	34,850	64,429
Released during the year	(64,429)	(1,000)
At 31 March 2022	<u>34,850</u>	<u>64,429</u>

Deferred income relates to income received in advance for provision of mental health services and training.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

15. Analysis of net assets between funds

	Restricted funds £	Revaluation reserve £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	280,118	24,858	-	304,976
Current assets	93,481	-	706,406	564,232	1,364,119
Current liabilities	(3,599)	-	-	(105,120)	(108,719)
Net assets at 31 March 2022	89,882	280,118	731,264	459,112	1,560,376

Prior period comparative

	Restricted funds £	Revaluation reserve £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	283,834	-	32,386	316,220
Current assets	178,214	-	579,831	472,530	1,230,575
Current liabilities	-	-	-	(129,916)	(129,916)
Net assets at 31 March 2021	178,214	283,834	579,831	375,000	1,416,879

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

16. Movements in funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	Revaluation gains £	At 31 March 2022 £
Restricted funds						
Aquila Family Charitable Trust	-	25,000	-	-	-	25,000
Bristol City Council	14,707	36,344	(44,858)	-	-	6,193
Children in Need - COVID next steps	-	53,332	(53,332)	-	-	-
Children in Need - Zazzi	30,808	-	(30,808)	-	-	-
Comic Relief	19,944	5,000	(24,944)	-	-	-
Esmee Fairbairn	-	60,000	(60,000)	-	-	-
Garfield Weston Foundation	30,000	-	(30,000)	-	-	-
Health Education England	-	511,369	(489,999)	-	-	21,370
Masonic Charitable Trust	5,703	36,708	(31,891)	-	-	10,520
National Lottery Community Fund - Partnerships South West Region	-	37,352	(37,352)	-	-	-
Nisbet Trust	5,000	22,900	(20,300)	-	-	7,600
North Somerset Council	-	6,994	(6,994)	-	-	-
Paul Hamlyn Foundation - Act for Change	56,188	-	(56,188)	-	-	-
Paul Hamlyn Foundation - COVID	7,531	-	(7,531)	-	-	-
Other restricted funds	8,333	26,570	(15,704)	-	-	19,199
Total restricted funds	178,214	821,569	(909,901)	-	-	89,882

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

16. Movements in funds (continued)

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	Revaluation gains £	At 31 March 2022 £
Total restricted funds	<u>178,214</u>	<u>821,569</u>	<u>(909,901)</u>	<u>-</u>	<u>-</u>	<u>89,882</u>
Unrestricted funds						
<i>Designated funds:</i>						
Property acquisition fund	579,831	-	-	-	-	579,831
Organisational development	-	-	-	126,575	-	126,575
Fixed asset fund	<u>-</u>	<u>-</u>	<u>(8,827)</u>	<u>33,685</u>	<u>-</u>	<u>24,858</u>
Total designated funds	579,831	-	(8,827)	160,260	-	731,264
<i>General funds:</i>						
Revaluation reserve	283,834	-	(3,716)	-	-	280,118
General funds	<u>375,000</u>	<u>1,516,309</u>	<u>(1,271,937)</u>	<u>(160,260)</u>	<u>-</u>	<u>459,112</u>
Total unrestricted funds	<u>1,238,665</u>	<u>1,516,309</u>	<u>(1,284,480)</u>	<u>-</u>	<u>-</u>	<u>1,470,494</u>
Total funds	<u><u>1,416,879</u></u>	<u><u>2,337,878</u></u>	<u><u>(2,194,381)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>1,560,376</u></u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

16. Movements in funds (continued)

Purposes of restricted funds

Aquila Family Charitable Trust - contribution towards the delivery of project Zazzi to support young black people and young people of colour exploring culture, identity and tackling inequality.

Bristol City Council - recruitment of a social action coordinator working with black young people and young people of colour based inner city. Also the recruitment of a Hate Crime and Discrimination worker to support LGBTQ+ young people across Bristol.

Children in Need - contribution to core costs to fund the role of the CEO.

Coop Foundation - (there is no carry over of this) for last year it was for the delivery of freedom and acts of activism to young people with a focus on reducing youth loneliness.

Comic Relief - to deliver our cornerman project (boxing and psycho-education) engaging with boys and young men, working in partnership with Empire Fighting Chance.

Equal Access in Mind - to support women and young girls of colour aged 16-25 through groups and 1-1 work.

Esmee Fairbairn - to deliver our Community Partnership Programme using nature, arts and sports to engage with young people across a range of settings from a broad reach of backgrounds.

Garfield Weston Foundation - To deliver of Freedom programme, supporting young LGBTQ+ young people.

Health Education England - recruiting and training Children's Wellbeing Practitioners to deliver and support young people using low intensity CBT.

Masonic Charitable Trust - recruitment of a link engagement worker to support young people in the transition between CAMHS and OTR, with a focus on getting young people to the right service at the right time.

National Lottery Community Fund - Building Connections - Delivery of our Freedom LGBTQ+ programme, primarily with a focus on building schools networks.

National Lottery Community Fund - Coronavirus Community Support Fund - Various elements of both operation and support to OTR to ensure that we were able to continue to deliver robust services to young people through the pandemic.

National Lottery Community Fund - Partnerships South West Region - Embedded mental health worker in a youth service in South Bristol, focusing on increasing engagement with mental health support to this young people in a deprived area of the city.

Nisbet Trust - Recruitment of volunteer coordinator to recruit and support our young volunteers.

North Somerset Council - Provide mental health support to specified schools across North Somerset.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

16. Movements in funds (continued)

Purposes of restricted funds (continued)

Paul Hamlyn Foundation - Act for Change - Supporting social action and social change across communities of colour, a focus on engaging and empowering young people to understand and engage with theirs and their peers' mental health and self-care.

Paul Hamlyn Foundation - COVID - To set up and establish ProReal Therapy as a solid offer for young people at OTR, using a virtual digital world to engage using different mechanisms.

Quartet Community Foundation - A link Engagement Worker for young people in and leaving care, establishing robust partnerships and referral routes to ensure that professionals and young people are supported to get the right help.

South Glos Transitions - working with a local set of primary schools and a secondary school in South Glos to support those young people most at risk of exclusion, offering a package of support in order to improve mental health and keep young people in education.

Other restricted funds - funds from various sources for restricted projects.

Purposes of designated funds

Property acquisition fund - ringfenced funds for the future purchase of a property.

Organisational development - funds to support the restructured senior leadership team.

Revaluation reserve - representing movement on fixed assets revalued every 5 years.

Fixed asset fund - representing the total value of fixed assets less the revaluation reserve.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

16. Movements in funds (continued)

Prior period comparative

	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	Revaluation gains £	At 31 March 2021 £
Restricted funds						
Bristol City Council	-	59,694	(44,987)	-	-	14,707
Children in Need	-	60,865	(30,057)	-	-	30,808
Coop Foundation	26,387	-	(26,387)	-	-	-
Comic Relief	-	85,000	(65,056)	-	-	19,944
Equal Access in Mind	-	36,585	(36,585)	-	-	-
Esmee Fairbairn	-	60,000	(60,000)	-	-	-
Garfield Weston Foundation	-	30,000	-	-	-	30,000
Health Education England	69,000	324,894	(393,894)	-	-	-
Masonic Charitable Trust	-	22,813	(17,110)	-	-	5,703
National Lottery Community Fund - Building Connections	-	32,645	(32,645)	-	-	-
National Lottery Community Fund - Coronavirus Community Support Fund	-	78,135	(78,135)	-	-	-
National Lottery Community Fund - Partnerships South West Region	-	32,127	(32,127)	-	-	-
Nisbet Trust	-	22,592	(17,592)	-	-	5,000
Paul Hamlyn Foundation - Act for Change	33,167	66,750	(43,729)	-	-	56,188
Paul Hamlyn Foundation - COVID	-	20,000	(12,469)	-	-	7,531
Quartet Community Foundation	5,345	21,464	(26,809)	-	-	-
South Glos Transitions	-	46,230	(46,230)	-	-	-
Other restricted funds	12,500	23,238	(27,405)	-	-	8,333
Total restricted funds	146,399	1,023,032	(991,217)	-	-	178,214

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

16. Movements in funds (continued)

	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	Revaluation gains £	At 31 March 2021 £
Total restricted funds	<u>146,399</u>	<u>1,023,032</u>	<u>(991,217)</u>	<u>-</u>	<u>-</u>	<u>178,214</u>
Unrestricted funds						
<i>Designated funds:</i>						
Property acquisition fund	-	-	-	579,831	-	579,831
<i>General funds:</i>						
Revaluation reserve	165,550	-	(2,316)	-	120,600	283,834
General funds	<u>531,751</u>	<u>1,126,128</u>	<u>(703,048)</u>	<u>(579,831)</u>	<u>-</u>	<u>375,000</u>
Total unrestricted funds	<u>697,301</u>	<u>1,126,128</u>	<u>(705,364)</u>	<u>-</u>	<u>120,600</u>	<u>1,238,665</u>
Total funds	<u>843,700</u>	<u>2,149,160</u>	<u>(1,696,581)</u>	<u>-</u>	<u>120,600</u>	<u>1,416,879</u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2022

17. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2022	2021
	£	£
Amount falling due:		
Within 1 year	39,189	42,346
Within 1 - 5 years	180,833	6,913
	220,022	49,259

18. Related party transactions

There have been no related party transactions in the current or prior year.

OFF THE RECORD (BRISTOL)

England & Wales - Charity number 1085351

Accounts

Company no. 4150044
Charity no. 1085351

Off the Record (Bristol)
Report and Audited Financial Statements
31 March 2021

Off the Record (Bristol)

Reference and administrative details

For the year ended 31 March 2021

Company number	4150044																				
Charity number	1085351																				
Registered office and operational address	8-10 West Street St Philips Bristol BS2 0BH																				
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: <table><tr><td>Mark Allen</td><td></td></tr><tr><td>Amanda Bancroft</td><td>Chair until 12 October 2020</td></tr><tr><td>Dr Jochen Binder-Dietrich</td><td></td></tr><tr><td>Dr Rachel Brown</td><td></td></tr><tr><td>Emma Carter</td><td></td></tr><tr><td>Karen Drake</td><td>Chair from 12 October 2020</td></tr><tr><td>Benjamin Fotheringham</td><td>Treasurer</td></tr><tr><td>Joseph Hartland</td><td></td></tr><tr><td>Patsy Hudson</td><td></td></tr><tr><td>Elizabeth Johnson</td><td>(appointed 3 April 2020)</td></tr></table>	Mark Allen		Amanda Bancroft	Chair until 12 October 2020	Dr Jochen Binder-Dietrich		Dr Rachel Brown		Emma Carter		Karen Drake	Chair from 12 October 2020	Benjamin Fotheringham	Treasurer	Joseph Hartland		Patsy Hudson		Elizabeth Johnson	(appointed 3 April 2020)
Mark Allen																					
Amanda Bancroft	Chair until 12 October 2020																				
Dr Jochen Binder-Dietrich																					
Dr Rachel Brown																					
Emma Carter																					
Karen Drake	Chair from 12 October 2020																				
Benjamin Fotheringham	Treasurer																				
Joseph Hartland																					
Patsy Hudson																					
Elizabeth Johnson	(appointed 3 April 2020)																				
Company secretary	<table><tr><td>Karen Black</td><td>(resigned 15 February 2021)</td></tr><tr><td>Bryony Montandon</td><td>(appointed 15 February 2021)</td></tr></table>	Karen Black	(resigned 15 February 2021)	Bryony Montandon	(appointed 15 February 2021)																
Karen Black	(resigned 15 February 2021)																				
Bryony Montandon	(appointed 15 February 2021)																				
Key management personnel	<table><tr><td>Karen Black</td><td>CEO</td></tr></table>	Karen Black	CEO																		
Karen Black	CEO																				
Bankers	The Co-operative Bank 14 Broadmead Bristol BS1 3HH																				
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																				

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2021

Report of the Board of Trustees for the year 1 April 2020 to 31 March 2021.

The Board of Trustees presents its report and audited financial statements for the period 1 April 2020 to 31 March 2021. The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

Chair's Report

Off The Record is an extraordinary organisation.

It is impossible to report on the past year without acknowledging the profound impact of Covid19 on the mental health of our population. OTR's response to the needs of young people in our area has shifted to deliver as much as possible online and to design and deliver new projects to provide support during the lockdowns and be ready to receive an anticipated increase in contacts after lockdown ends (July 2021).

The work that OTR does would not be possible without the commitment, enthusiasm and dedication of all of the staff, volunteers and trustees. During the year the board of trustees has met virtually for all of our board meetings, risk meetings and finance meetings and have remained well connected. We have recruited one new trustee during the year to fill the role of Company Secretary.

Our staff and volunteers have worked tirelessly to deliver our projects in new and innovative ways, supported by our fundraisers who have continued to raise the funds needed to grow our service. It is a privilege and a pleasure to be part of such a dynamic, forward-thinking and supportive organisation.

As the financial year ended we began a newly commissioned service in the south of our area, reaching the young people of North Somerset which has been much underserved until now. This will be an important area of our growth in the coming years.

My sincere thanks and gratitude to everyone who makes OTR a very special place to be.

To know more please visit our website <http://www.otrbristol.org.uk/>

karen drake

Karen Drake
Chair of Trustees

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2021

Our Aims and Objectives

Purposes and aims

The charity's purposes as set out in the objectives contained in the company's memorandum of association, and further developed in the current Business Plan, are:

- To promote and support the mental health of young people focusing on Bristol and the surrounding areas;
- To raise awareness of the social, economic and cultural determinants that lead to poor mental health; and
- The advancement of education of the public including, in particular, public sector bodies, agencies, community bodies, corporates and organisations, on mental health issues experienced by young people and on the provision of support to prevent and alleviate these issues delivering public benefit.

In shaping our objectives for the year and planning our activities the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)".

All OTR's charitable activities focus on the provision of accessible and effective mental health support, education and campaigning for young people 11-25 resident in Bristol and the surrounding areas. Such a programme of activity is invariable of public benefit insofar as it contributes to healthy, active citizens, family and community cohesion, and increased social inclusion and mobility. Public benefit is also derived from the prevention of escalating levels of mental ill-health among OTR's service users as a consequence of their accessing the organisation. That OTR offers a free and timely service for vulnerable young people is of public benefit in terms of cost-effectiveness in both the short and long term.

The strategies employed to achieve the charity's aims and objectives are to:

1. Deliver a range of direct mental health support including one-to-one and group talking and creative therapies, online support and casework;
2. Deliver a programme of preventative psychological education and digital resources for young people in schools and other youth settings;
3. Deliver a programme of targeted youth work to engage communities of young people that face barriers to accessing services early and social disadvantages and discrimination that lead to poorer mental health;
4. Run participatory social action projects to de-stigmatise mental health with young people who have lived experience of mental health difficulties; and
5. Deliver training to professionals.

Achievements and performance

The continued impact of COVID has had a huge impact on young people and we have worked hard to continue to offer a flexible and accessible set of projects that continues to ensure individual young people have choices about how they feel we can best support their emotional wellbeing and mental health. Most of our work moved into online spaces, including our weekly HUBS where information and topic-based discussions were held, formal therapeutic work as well as offers that helped young people remain connected including yoga and our book club. We continue to respond to COVID-19, both in terms of what this means for local young people and also how we continue to be a resilient organisation, we are incredibly proud of what we have achieved and for the year 2020-21 here are some of our highlights:

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2021

- Early on in the pandemic, we developed a peer mentoring service in response to local feedback regarding what young people might want in such unprecedented times. This has involved recruiting and inducting young volunteers, training and supervising them to be matched with other young people who wish to work with a mentor. The range of activities that young people have been involved in has been broad including CV building, skills sharing and even a space to prepare for a driving theory test. We have supported 38 young people through this new initiative during the year.
- Additionally, we managed to launch several new projects to further widen young people's choice. Examples include; Acts of Activism, a new youth social action project where young people learn about activism; OTR Writes, a poetry taster programme; a specialist LGBTQ+ counselling service, and; Parkour, where young people jump across gaps and scale walls while learning about mental health.
- The total number of young people OTR reached in 2020-21 was **21,482**, an increase on last year's 13,304 largely due to the facilitation of online groups. The total number of young people in a structured intervention was **1,016**. 71% of young people reported improved outcomes at the end of their experience with OTR. OTR also significantly grew its online presence, with 43,744 social media followers, 7,348 email subscribers and 67,861 unique website visitors logged during the period.
- We have evolved and developed our offer, specifically targeting young people who have more barriers to accessing services like OTR. This has included the recruitment of a Link Engagement Worker to support young people, who are not able to engage with CAMHS due to threshold, access to one of the variety of services at OTR or beyond. We have also embedded a Youth Mental Health Practitioner within a South Bristol youth club, this will increase access and knowledge across the local community and allow the offer to be flexible based on local need.
- We have continued to develop our work with parents and carers. The main focus has been to translate our core programme, Resilience Lab, into a version that is accessible to parents and carers. By creating an offer for the whole family, we have seen an increase in understanding along with improved self-care from those accessing, 30 parents and carers have accessed this new offer to date.
- We have recruited a Director of Engagement who leads on marketing, communications and community fundraising across OTR. This has strengthened our presence in digital spaces and also allowed for the development of a team with a wider skills mix that will continue to ensure that our external communications line up and reflect our internal values and approach.
- We have continued to work to understand our impact and ensure we have consistent measures across OTR projects with the recruitment of a Monitoring and Evaluation coordinator. This allows us to talk about how we are engaging with mental health and young people, along with what they are reporting the change as a result of engaging with us. We will continue to develop this and further develop ways to demonstrate the impact of our work where the use of traditional outcome measures is not sufficient.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2021

- In the acknowledgement that volunteers are crucial for us to be able to deliver our projects in the way that we do, we have recruited two Volunteer Coordinators. One with a focus on our young volunteers and the other our therapists, the aim is to ensure both a safe and clear offer to young people and a positive experience for those that choose us as a place to volunteer. Our attention to volunteers ensures that we are supporting and developing a future workforce, both within and external to OTR.
- We were due to create a new strategy during the year that would set our focus for the future, we decided however to postpone this due to the unknown of what COVID would bring, plus ensuring we were using our energies in the correct way and protecting our workforce. We continuously found ways to ensure that we remained connected to our core purpose and the culture that is so important to the way that we do our work at OTR, one of the ways that we did this was to rewrite our beliefs about our work. This was a collective effort that took place within teams, across the whole organisation and also with young people who engage with and support our work and ensured that even during the most difficult of times, we remained clear on how we intend to continue to focus on realising our ambition for young people and what that means for us collectively.
- A large piece of development work we have done this year has been to work in partnership with Avon Wiltshire Partnership (AWP) to develop the Mental Health Support Teams (MHST) locally. These are large teams who support young people in education to access information, advice and support early on, with a focus to equip them with tools they need to have good emotional mental health. These teams also work within the education setting and system to try and enact change, ensuring that the whole system is clearer on the things that promote good mental health and therefore also the things that don't!
- We continue to work with the system locally, in order to influence mental health and wellbeing for young people. This includes being a member of the steering group which is developing the new 'Community Mental Health Framework', the Thrive Steering Group in Bristol and the One City Board that has a focus on improving outcomes for children and young people across a number of domains, including access to good transport and digital infrastructure as examples.
- We were fortunate enough to receive £130,931 in donations, we were incredibly grateful for this during such a tough financial year for individuals and businesses alike. We anticipate that the continued support from the public is in part due to the significantly increased awareness of the need for emotional and mental health support, and the relationship that individuals have to their own mental health.
- We have continued to raise our profile throughout the year and share the ways that we work with young people, for example, we have been profiled in external spaces such as BBC (national news), BBC Radio Bristol, Bristol247 and Points West at various stages of the pandemic as a trusted and 'go-to' point of information on young people's wellbeing, with speakers including both staff and young service users alike. Additionally, we were recognised by one of our funders, the National Lottery Community Fund, who spent some time learning about our response to Covid and produced this written case study with their findings.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2021

- OTR was also shortlisted for a Children and Young People Now award for its aforementioned seed kit delivery initiative, this was a community response for young people and their families early on in the pandemic. Over 1000 seed kits were locally delivered by volunteers from OTR and our local partners, we had some lovely feedback and it was a great opportunity to focus on growing and developing regardless of having a garden space or not.
- We have further embedded young people's participation across our organisation, increasing the role that they play in our work and in shaping our future plans. For example, young people now participate in the recruitment process of all roles and they were also involved in the creation of our new beliefs.
- In our quest to further our impact we have continued to deliver our training offer, this has adapted successfully into online spaces and we have received some wonderful feedback. We have delivered a number of webinars that have brought partners together with a focus on issues that cut across the sector and through our training provision we have reached approximately 1150 professionals from across 350 organisations.
- An important part of our work that has really developed throughout the year has been OTR's journey to become an anti-racist organisation, the focus being to address the systematic oppression faced by different groups across our society and understand our role as an employer. By changing and addressing our internal systems we will improve services for local young people and the experiences of staff and volunteers. Some of our work has included the creation of an internal working group, a robust internal training programme with a focus on equality and inclusion and a focus on recruitment, induction and training of people within and new to the organisation.

Financial review

The charity finds itself in a strong financial position following the 2020/21 year end. Income from trusts & foundations, charitable and other trading activities £2,018,229 (2020: £1,682,907) have increased due to success with some COVID response grants that were made available, and we are grateful to our long-term funders and partners. Donations and legacies of £130,931 (2020: £175,189) decreased from last year, however, based on the year that we have just experienced we are grateful for all of the local community support we received throughout the year COVID-19 created challenge, opportunity and uncertainty during the year. These included:

- a) Reduced expenditure due to Covid restrictions (e.g. we spend very little on travel costs and activity costs);
- b) Delays to the recruitment of several staff;
- c) Unexpected unrestricted funding from several of our funders; and
- d) Our trade income and donations performed better than expected.

Income from our Diffusion enterprise project has delivered directly to our mission and secured income this year of £99,043 (2020: £80,321) and we have seen steady demand for our training offers that we have successfully translated online.

Overall expenditure in the year £1,696,581 (2020: £1,469,669) is in line with the income. Much of our cost is expenditure on staffing and facilitation of our projects. As these transitioned to online there was investment needed to ensure we could continue to deliver for the young people who we support.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2021

The unrestricted reserves of the charity are positive £1,238,665 (2020: £697,301) which helps us to weather cashflow variations in funder payments, and allows us to plan to realise our ambition to purchase a property.

Reserves policy

The Board has agreed on a reserve policy in two parts, one being the maintenance of a stability reserve and the other being the creation of a strategic reserve.

In order to maintain effective operations of the organisation, the Board of Trustees has agreed to work towards a financial reserve of 3 months' operating costs. This level of reserve would allow staff to continue working to secure new funding and if necessary to allow a period of time to cut services in a way whereby service users are supported to move on. This is an amount it considers prudent in the event of a major business interruption as determined by an analysis of risks to the charity.

If difficulties were to arise then, it has been calculated that reserves of £375,000 would be needed to continue running current services for at least 3 months.

This figure is based on operating costs at the time of this policy being reviewed. This will be reviewed annually and the figure recalculated to take changes in operating costs (as services change in response to income generation) into account. This figure will also be reviewed on an ad-hoc basis if there are significant changes to business circumstances.

The strategic reserve represents unrestricted funds held in excess of the stability reserve, to allow the charity to take advantage of future opportunities to secure its longer term goals and ambitions as they arise. An example of such an opportunity would be to purchase office space which is currently utilised on a rental basis.

At the end of the year the unrestricted general reserves stood at £375,000 (2020: £531,751), and £579,831 will remain in our strategic reserve as designated funds for a future capital cost of buying our own building.

This level of reserves represents the right balance between protecting our organisation in the future and maximising our impact on young people's lives in the present and ensures that we are a resilient organisation. It means, for example, that we can protect the organisation and our services for young people against a major business interruption, variances of cash flow and unforeseen pressures on future income.

Creating a resilient organisation is particularly important right now given the uncertain economic outlook and our plans to scale into a new region (North Somerset). It is vital that we have stable foundations from which to grow from.

Our current reserves are in line with our reserves policy.

Going concern

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the COVID-19 pandemic is likely to have a profound impact on the global economy and may affect the charity in the coming years.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2021

The trustees have considered the impact of this issue on the charity's current and future financial position. Much of the charity's income is traded through activities where the costs can be scaled to the related income and most service areas benefit from statutory support making them relatively robust to economic changes. As at the balance sheet date, the charity holds unrestricted, general reserves of £375,000 and a cash balance of £1,083,864. The trustees consider that the charity has sufficient reserves and cashflow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

Fundraising approach

OTR is registered with the fundraising regulator, Institute of Fundraising, and through staff and trustee training is working towards achieving, monitoring and reporting against the standards. All fundraising is planned and executed by our in-house team without external professional fundraisers. During the year there were no complaints about our fundraising, and we do not carry out any direct mail or telephone campaigns that might infringe the privacy rights of a person.

Plans for future periods

Our key goals for the coming year at OTR are:

- Focus on our recovery from COVID19, this means focusing on young people and understand the needs that they have following the pandemic, ensuring we remain accessible, flexible and responsive in order to continue to provide choice and promote good emotional and mental wellbeing;
- In line with COVID19 response, to ensure that staff and volunteers continue to feel able and equipped to support young people, the year has been exhausting for health professionals among many others and we must remember self care;
- A key element of the work this year will be to create a new strategy that will guide us into future years, much of which is and will remain unknown but we will have a blueprint to support decisions and develop our work;
- Ensure that we continue our work to engage more effectively with parents and carers in order to support a holistic approach to supporting good mental health in young people;
- Create a clear strategy that supports the development and delivery of OTR into future years;
- Recruit some new key roles in the organisation that will develop the senior leadership team and enhance our ability to generate income to support young people in a variety of ways. The new roles will have a focus on operational delivery, finance and fundraising;
- Look to create new ways to evolve and enrich our digital offer for young people;
- We will start to work in a new geographical area during the year in North Somerset, this is an area with limited mental health support for young people but a huge community and commitment that will surround us once our offer starts to take shape;
- The roll-out of the national Mental Health Support Teams will continue with new teams being implemented that will support early intervention and prevention for young people, this exciting partnership with our local statutory provider of CAMHS (AWP) will hopefully emerge as an example of best practice;
- Widen our impact so that more young people will gain support from OTR across more locations and diverse communities;
- Grow our social movement, with young people playing a more prominent role at OTR and more organisations and individuals joining us to achieve our mission;
- Continue our commitment to the journey of OTR becoming an anti-racist organisation, as we move through our journey to ensure racial and social justice our focus will be both internal and external; and
- Increase our influence to help create a world in which young people can flourish, this will include system influence and presenting challenge.

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2021

For more details regarding our plans for the year please see

https://www.otrbristol.org.uk/wpcontent/uploads/2021/05/OTR_Reaching-Further.pdf

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 1st October 2007 and registered as a charity in 1964. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The charity's constitution was updated 25th October 2019.

Appointment of the Board of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Articles of Association there are a minimum of six and maximum of fifteen trustees. Trustees may serve a maximum of three terms of three years, after which they must not serve for one year.

Trustee management and training

All trustees are fully inducted into OTR's governance. Trustees are drawn from a variety of health, education and social care, legal and finance professional backgrounds and a skills analysis is kept to ensure trustees are able to contribute in full.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A Chief Executive is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations the Chief Executive has delegated authority, within prescribed limits, for operational matters including finance, employment and clinical related activities.

Pay policy for senior staff

The directors consider the charity's trustees and the Chief Executive comprise the key management personnel of the charity in charge of directing and controlling, running and operating OTR on a day to day basis. All directors give of their time freely and no director receives remuneration in the year. The pay of senior staff is reviewed annually and normally increased in line with an agreed incremental salary scale. Pay levels are regularly benchmarked against similar roles in appropriate voluntary sector Organisations.

Risk assessment and management

The trustees have a risk management strategy which comprises:

- a monthly review of risks and update of the risk register;
- the establishment of policies, systems and procedures to mitigate those risks identified in the quarterly review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Off the Record (Bristol)

Report of the trustees

For the year ended 31 March 2021

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 4 October 2021 and signed on their behalf by

karen drake

Karen Drake - Chair

Independent auditors' report

To the members of

Off the Record (Bristol)

Opinion

We have audited the financial statements of Off the Record (Bristol) (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Off the Record (Bristol)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Off the Record (Bristol)

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

To the members of

Off the Record (Bristol)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alison Godfrey

Date: 13 October 2021

Alison Godfrey FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Off the Record (Bristol)**Statement of financial activities** *(incorporating an income and expenditure account)***For the year ended 31 March 2021**

	Note	Restricted £	Unrestricted £	2021 Total £	Restated 2020 Total £
Income from:					
Donations and legacies	4	168,041	245,883	413,924	241,189
Charitable activities	5	854,991	880,245	1,735,236	1,611,789
Other trading activities		-	-	-	5,118
Total income		<u>1,023,032</u>	<u>1,126,128</u>	<u>2,149,160</u>	<u>1,858,096</u>
Expenditure on:					
Raising funds		-	47,466	47,466	36,950
Charitable activities		<u>991,217</u>	<u>657,898</u>	<u>1,649,115</u>	<u>1,432,719</u>
Total expenditure	7	<u>991,217</u>	<u>705,364</u>	<u>1,696,581</u>	<u>1,469,669</u>
Net income		31,815	420,764	452,579	388,427
Other recognised gains:					
Gains on revaluation of fixed assets		-	120,600	120,600	-
Net movement in funds	8	31,815	541,364	573,179	388,427
Reconciliation of funds:					
Total funds brought forward		<u>146,399</u>	<u>697,301</u>	<u>843,700</u>	<u>455,273</u>
Total funds carried forward		<u><u>178,214</u></u>	<u><u>1,238,665</u></u>	<u><u>1,416,879</u></u>	<u><u>843,700</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 17 to the accounts.

As described in note 2 to the accounts, prior year income has been restated. As a result of the restatement, restricted income from charitable activities, total restricted funds and net movement in funds has increased by £69,000 at 31 March 2020.

Prior year income and expenditure has also been reclassified as detailed in note 2. These are reclassifications only and have no impact on net movement in funds.

Off the Record (Bristol)

Balance sheet

As at 31 March 2021

	Note	£	2021 £	Restated 2020 £
Fixed assets				
Tangible assets	11		316,220	182,000
Intangible assets	12		<u>-</u>	<u>-</u>
			316,220	182,000
Current assets				
Debtors	13	146,711		94,055
Cash at bank and in hand		<u>1,083,864</u>		<u>604,164</u>
		1,230,575		698,219
Liabilities				
Creditors: amounts falling due within 1 year	14	<u>(129,916)</u>		<u>(36,519)</u>
Net current assets			<u>1,100,659</u>	<u>661,700</u>
Net assets	16		<u><u>1,416,879</u></u>	<u><u>843,700</u></u>
Funds	17			
Restricted funds			178,214	146,399
Unrestricted funds				
Designated funds			579,831	-
Revaluation reserve			283,834	165,550
General funds			<u>375,000</u>	<u>531,751</u>
Total charity funds			<u><u>1,416,879</u></u>	<u><u>843,700</u></u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 4 October 2021 and signed on their behalf by

karen drake

Karen Drake - Chair

Off the Record (Bristol)

Statement of cash flows

For the year ended 31 March 2021

	2021	Restated
	£	2020
		£
Cash used in operating activities:		
Net movement in funds	573,179	388,427
Adjustments for:		
Depreciation charges	13,983	10,646
Gains on revaluation	(120,600)	-
Decrease / (increase) in debtors	(52,656)	41,425
Increase / (decrease) in creditors	93,397	(34,815)
Net cash provided by operating activities	507,303	405,683
Cash flows from investing activities:		
Purchase of tangible fixed assets	(27,603)	-
Net cash used in investing activities	(27,603)	-
Increase in cash and cash equivalents in the year	479,700	405,683
Cash and cash equivalents at the beginning of the year	604,164	198,481
Cash and cash equivalents at the end of the year	1,083,864	604,164

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Off the Record (Bristol) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of provision of training and the provision of mental health services is deferred until criteria for income recognition are met.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of proportional staff costs:

	2021	2020
Raising funds	2.6%	2.5%
Charitable activities	97.4%	97.5%

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Freehold property	50 years
Equipment	3 years

Freehold property is included at valuation. The charity revalues land and buildings every 5 years. The most recent revaluation was carried out at 31 March 2021. The statement of financial activities includes the net gain arising on revaluation during the year. Other fixed assets are included at cost including any incidental expenses of acquisition. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. The valuation is presented and depreciated on the basis that land comprises 1/3 of the total valuation.

j) Intangible fixed assets

Website design is capitalised where the purchase price exceeds £1,000. Amortisation is provided at a rate of 33% on a straight line basis to write down the cost of the asset to its estimated residual value over its expected useful life.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

p) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1h to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Revaluation of freehold property

Freehold property is revalued every 5 years. Revaluations are undertaken by an independent expert. Once revalued, freehold property is depreciated over its remaining useful life.

2. Prior period restatements

Prior year unrestricted funds have been restated to recognise the revaluation reserve separately for the freehold property held at valuation as described in note 1i to the accounts. Total unrestricted funds are unchanged.

Prior year income has been restated. As a result of the restatement, restricted income from charitable activities, total restricted funds and net funds has increased by £69,000 and deferred income has decreased by £69,000 at 31 March 2020.

Prior year unrestricted funds have been restated for reanalysis between general funds and revaluation reserve. Total unrestricted funds balances at 1 April 2019 and 31 March 2020 are unaffected.

Prior year income and expenditure has also been reclassified as follows: £66,000 has been reclassified from charitable activities to donations and legacies, £184,170 of restricted income and expenditure from charitable activities has been reclassified as unrestricted, and £92,500 of unrestricted income and expenditure from charitable activities has been classified as restricted. These are reclassifications only and have no impact on net movement in funds.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2021

3. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	Restated 2020 Total £
Income from:			
Donations and legacies	-	241,189	241,189
Charitable activities	759,775	852,014	1,611,789
Other trading activities	-	5,118	5,118
Total income	759,775	1,098,321	1,858,096
Expenditure on:			
Raising funds	-	36,950	36,950
Charitable activities	613,376	819,343	1,432,719
Total expenditure	613,376	856,293	1,469,669
Net income and movement in funds	146,399	242,028	388,427

Prior period restatements of income and expenditure are described in note 2 to the accounts.

4. Income from donations and legacies

	Restricted £	Unrestricted £	2021 Total £
Donations	2,739	128,192	130,931
Grants (note 6)	165,302	117,691	282,993
Total income from donations and legacies	168,041	245,883	413,924

	Restricted £	Unrestricted £	Restated 2020 Total £
Prior period comparative:			
Donations	-	105,670	105,670
David Wilson Homes	-	58,215	58,215
Legacies	-	11,304	11,304
Grants (note 6)	-	66,000	66,000
Total income from donations and legacies	-	241,189	241,189

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2021

5. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £
Commissioned services:			
Avon and Wiltshire NHS Trust	-	773,358	773,358
North Somerset CCG	-	7,844	7,844
Total commissioned services	-	781,202	781,202
Grants (note 6)	854,991	-	854,991
Other	-	99,043	99,043
Total income from charitable activities	854,991	880,245	1,735,236

Prior period comparative:

	Restricted £	Unrestricted £	Restated 2020 Total £
Avon and Wiltshire NHS Trust	-	721,945	721,945
Grants (note 6)	759,775	-	759,775
Other	-	130,069	130,069
Total income from charitable activities	759,775	852,014	1,611,789

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2021

6. Grants

	Restricted £	Unrestricted £	2021 Total £
<i>Income from donations and legacies:</i>			
Children in Need - COVID Next Steps	26,667	-	26,667
Comic Relief - COVID	40,000	-	40,000
Esmee Fairbairn	-	30,000	30,000
Innox Foundation	-	25,000	25,000
Lockwell Trust	-	20,000	20,000
National Lottery Community Fund - Coronavirus			
Community Support Fund	78,135	-	78,135
Paul Hamlyn Foundation - COVID	20,000	-	20,000
Rayne Foundation	-	30,000	30,000
Other grants < £20,000	500	12,691	13,191
Total	165,302	117,691	282,993
<i>Income from charitable activities:</i>			
Bristol City Council	59,694	-	59,694
Children in Need	34,198	-	34,198
Comic Relief	45,000	-	45,000
Equal Access in Mind	36,585	-	36,585
Esmee Fairbairn	60,000	-	60,000
Garfield Weston Foundation	30,000	-	30,000
Health Education England	324,894	-	324,894
Masonic Charitable Trust	22,813	-	22,813
National Lottery Community Fund - Building Connections	32,645	-	32,645
National Lottery Community Fund - Partnerships South			
West Region	32,127	-	32,127
Nisbet Trust	22,592	-	22,592
Paul Hamlyn Foundation - Act for Change	66,750	-	66,750
South Glos Transitions	46,230	-	46,230
Other grants < £20,000	41,463	-	41,463
Total	854,991	-	854,991

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2021

6. Grants (continued)

Prior period comparative (restated)

	Restricted £	Unrestricted £	2020 Total £
<i>Income from donations and legacies:</i>			
Rayne Foundation	-	30,000	30,000
The Fidelity Foundation	-	20,000	20,000
Other grants < £20,000	-	16,000	16,000
Total	-	66,000	66,000
<i>Income from charitable activities:</i>			
Bristol City Council	66,216	-	66,216
Children in Need	30,808	-	30,808
Comic Relief	50,000	-	50,000
Coop Foundation	52,775	-	52,775
Equal Access in Mind	36,585	-	36,585
Exeter University	57,000	-	57,000
Garfield Weston Foundation	30,000	-	30,000
Health Education England	269,329	-	269,329
National Lottery Community Fund - Building Connections	46,621	-	46,621
Paul Hamlyn Foundation - Act for Change	49,750	-	49,750
Paul Hamlyn Foundation - Diffusion	30,000	-	30,000
Quartet Community Foundation	10,691	-	10,691
The Ovo Charitable Foundation	20,000	-	20,000
Other grants < £20,000	10,000	-	10,000
Total	759,775	-	759,775

6. Government grants

The charitable company receives government grants, defined as funding from Health Education England (HEE), The Big Lottery Fund, Bristol City Council and HMRC'S Coronavirus Job Retention Scheme to fund charitable activities. The total value of such grants in the period ending 31 March 2021 was £499,059 (2020: £382,166). There are no unfulfilled conditions or contingencies attaching to these grants in the current or prior year.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2021

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
<u>Employees</u>				
Staff costs (note 9)	29,460	1,092,233	243,565	1,365,258
Other staff costs	-	32,324	-	32,324
<u>Premises</u>				
Rent and rates	-	42,245	9,518	51,763
Other premises costs	-	35,783	8,187	43,970
<u>Supplies and services</u>				
Office costs	520	40,689	9,300	50,509
Marketing	100	4,852	-	4,952
Legal and professional fees	10,000	14,033	8,085	32,118
Evaluation (IAPTUS)	-	28,839	-	28,839
<u>Project costs</u>				
Empire Fighting Chance	-	46,717	-	46,717
Other project costs	-	26,148	-	26,148
<u>Other</u>				
Depreciation	-	11,412	2,571	13,983
Sub-total	40,080	1,375,275	281,226	1,696,581
Allocation of support and governance costs	7,386	273,840	(281,226)	-
Total expenditure	47,466	1,649,115	-	1,696,581

Total governance costs were £6,160 (2020: £2,163).

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2021

7. Total expenditure (continued)

Prior period comparative (restated)

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
<u>Employees</u>				
Staff costs (note 9)	22,630	899,436	238,907	1,160,973
Other staff costs	-	44,447	-	44,447
<u>Premises</u>				
Rent and rates	-	47,687	13,658	61,345
Other premises costs	-	27,749	7,947	35,696
<u>Supplies and services</u>				
Office costs	7,482	32,759	11,542	51,783
Marketing	-	9,320	4,190	13,510
Legal and professional fees	-	20,046	-	20,046
Evaluation (IAPTUS)	-	30,498	-	30,498
<u>Project costs</u>				
Empire Fighting Chance	-	15,840	-	15,840
Other project costs	-	24,885	-	24,885
<u>Other</u>				
Depreciation and amortisation	-	8,276	2,370	10,646
Sub-total	30,112	1,160,943	278,614	1,469,669
Allocation of support and governance costs	6,838	271,776	(278,614)	-
Total expenditure	<u>36,950</u>	<u>1,432,719</u>	<u>-</u>	<u>1,469,669</u>

Prior period expenditure has been reclassified into the above headings for comparability with the current year. Total expenditure remains unchanged.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2021

8. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Depreciation	13,983	2,600
Amortisation	-	8,046
Operating lease payments	49,718	46,652
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (including VAT)	<u>5,520</u>	<u>1,625</u>

9. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	1,246,596	1,063,754
Social security costs	95,911	79,106
Pension costs	<u>22,751</u>	<u>18,113</u>
	<u>1,365,258</u>	<u>1,160,973</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £59,403 (2020: £56,996).

	2021 No.	Restated 2020 No.
Average head count	<u>70.7</u>	<u>53.9</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Off the Record (Bristol)**Notes to the financial statements****For the year ended 31 March 2021****11. Tangible fixed assets**

	Equipment £	Freehold property £	Total £
Cost or valuation			
At 1 April 2020	27,321	195,000	222,321
Additions in year	27,603	-	27,603
Revaluation	-	105,000	105,000
At 31 March 2021	<u>54,924</u>	<u>300,000</u>	<u>354,924</u>
Depreciation			
At 1 April 2020	27,321	13,000	40,321
Charge for the year	11,383	2,600	13,983
Eliminated on revaluation	-	(15,600)	(15,600)
At 31 March 2021	<u>38,704</u>	<u>-</u>	<u>38,704</u>
Net book value			
At 31 March 2021	<u>16,220</u>	<u>300,000</u>	<u>316,220</u>
At 31 March 2020	<u>-</u>	<u>182,000</u>	<u>182,000</u>

Freehold property included in tangible fixed assets was revalued as at 31 March 2021. The total value in use of all land and buildings was £300,000; broken down into land of £100,000 and buildings of £200,000. The valuation was carried out by Maggs and Allen of 22 Richmond Hill, Clifton, Bristol, BS8 1BA and represents the anticipated achievable sale price of the property assuming it were to be offered for sale with vacant possession. At 31 March 2021, the comparable amounts of land and buildings included in tangible fixed assets at valuation, determined according to historical cost accounting rules, are cost £21,271, depreciation charge £5,105 and net book value £16,166.

12. Intangible fixed assets

	Website design £	Total £
Cost or valuation		
At 1 April 2020 and at 31 March 2021	<u>24,138</u>	<u>24,138</u>
Amortisation		
At 1 April 2020 and at 31 March 2021	<u>24,138</u>	<u>24,138</u>
Net book value		
At 1 April 2020 and at 31 March 2021	<u>-</u>	<u>-</u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2021

13. Debtors

	2021 £	2020 £
Trade debtors	127,174	78,004
Prepayments	10,750	11,562
Accrued income	7,219	1,710
Other debtors	1,568	2,779
	<u>146,711</u>	<u>94,055</u>

14. Creditors : amounts due within 1 year

	2021 £	Restated 2020 £
Trade creditors	29,371	4,045
Accruals	9,519	7,274
Other taxation and social security	26,597	24,200
Deferred income (see note 15)	64,429	1,000
	<u>129,916</u>	<u>36,519</u>

Prior year creditors have been restated to present other taxation and social security separately from trade creditors. The restatement is reclassification only and has no impact on net funds.

As described in note 2 to the accounts, prior period creditors have also been restated to reverse deferred grant income of £69,000.

15. Deferred income

	2021 £	Restated 2020 £
At 1 April 2020	1,000	35,775
Deferred during the year	64,429	1,000
Released during the year	<u>(1,000)</u>	<u>(35,775)</u>
At 31 March 2021	<u>64,429</u>	<u>1,000</u>

Deferred income relates to income received in advance for provision of mental health services and training.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2021

16. Analysis of net assets between funds

	Restricted funds £	Revaluation reserve £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	283,834	-	32,386	316,220
Current assets	178,214	-	579,831	472,530	1,230,575
Current liabilities	-	-	-	(129,916)	(129,916)
Net assets at 31 March 2021	<u>178,214</u>	<u>283,834</u>	<u>579,831</u>	<u>375,000</u>	<u>1,416,879</u>

Prior period comparative (restated)

	Restricted funds £	Revaluation reserve £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	165,550	-	16,450	182,000
Current assets	146,399	-	-	551,820	698,219
Current liabilities	-	-	-	(36,519)	(36,519)
Net assets at 31 March 2020	<u>146,399</u>	<u>165,550</u>	<u>-</u>	<u>531,751</u>	<u>843,700</u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2021

17. Movements in funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	Revaluation gains £	At 31 March 2021 £
Restricted funds						
Bristol City Council	-	59,694	(44,987)	-	-	14,707
Children in Need	-	60,865	(30,057)	-	-	30,808
Coop Foundation	26,387	-	(26,387)	-	-	-
Comic Relief	-	85,000	(65,056)	-	-	19,944
Equal Access in Mind	-	36,585	(36,585)	-	-	-
Esmee Fairbairn	-	60,000	(60,000)	-	-	-
Garfield Weston Foundation	-	30,000	-	-	-	30,000
Health Education England	69,000	324,894	(393,894)	-	-	-
Masonic Charitable Trust	-	22,813	(17,110)	-	-	5,703
National Lottery Community Fund - Building Connections	-	32,645	(32,645)	-	-	-
National Lottery Community Fund - Coronavirus Community Support Fund	-	78,135	(78,135)	-	-	-
National Lottery Community Fund - Partnerships South West Region	-	32,127	(32,127)	-	-	-
Nisbet Trust	-	22,592	(17,592)	-	-	5,000
Paul Hamlyn Foundation - Act for Change	33,167	66,750	(43,729)	-	-	56,188
Paul Hamlyn Foundation - COVID	-	20,000	(12,469)	-	-	7,531
Quartet Community Foundation	5,345	21,464	(26,809)	-	-	-
South Glos Transitions	-	46,230	(46,230)	-	-	-
Other restricted funds	12,500	23,238	(27,405)	-	-	8,333
Total restricted funds	146,399	1,023,032	(991,217)	-	-	178,214

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2021

17. Movements in funds (continued)

	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	Revaluation gains £	At 31 March 2021 £
Total restricted funds	<u>146,399</u>	<u>1,023,032</u>	<u>(991,217)</u>	<u>-</u>	<u>-</u>	<u>178,214</u>
Unrestricted funds						
<i>Designated funds:</i>						
Property acquisition fund	-	-	-	579,831	-	579,831
<i>General funds:</i>						
Revaluation reserve	165,550	-	(2,316)	-	120,600	283,834
General funds	<u>531,751</u>	<u>1,126,128</u>	<u>(703,048)</u>	<u>(579,831)</u>	<u>-</u>	<u>375,000</u>
Total unrestricted funds	<u>697,301</u>	<u>1,126,128</u>	<u>(705,364)</u>	<u>-</u>	<u>120,600</u>	<u>1,238,665</u>
Total funds	<u>843,700</u>	<u>2,149,160</u>	<u>(1,696,581)</u>	<u>-</u>	<u>120,600</u>	<u>1,416,879</u>

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2021

17. Movements in funds (continued)

Purposes of restricted funds

Bristol City Council - For the delivery of Resilience Lab across Bristol for young people aged 16-25 years.

Children in Need - For the delivery of our ZAZI project to engage with young people of colour in a variety of group and 1-1 settings.

Coop Foundation - (there is no carry over of this) for last year it was for the delivery of freedom and acts of activism to young people with a focus on reducing youth loneliness.

Comic Relief - to deliver our cornerman project (boxing and psycho-education) engaging with boys and young men, working in partnership with Empire Fighting Chance.

Equal Access in Mind - to support women and young girls of colour aged 16-25 through groups and 1-1 work.

Esmee Fairbairn - to deliver our Community Partnership Programme using nature, arts and sports to engage with young people across a range of settings from a broad reach of backgrounds.

Garfield Weston Foundation - To deliver of Freedom programme, supporting young LGBTQ+ young people.

Health Education England - recruiting and training Children's Wellbeing Practitioners to deliver and support young people using low intensity CBT.

Masonic Charitable Trust - recruitment of a link engagement worker to support young people in the transition between CAMHS and OTR, with a focus on getting young people to the right service at the right time.

National Lottery Community Fund - Building Connections - Delivery of our Freedom LGBTQ+ programme, primarily with a focus on building schools networks.

National Lottery Community Fund - Coronavirus Community Support Fund - Various elements of both operation and support to OTR to ensure that we were able to continue to deliver robust services to young people through the pandemic.

National Lottery Community Fund - Partnerships South West Region - Embedded mental health worker in a youth service in South Bristol, focusing on increasing engagement with mental health support to this young people in a deprived area of the city.

Nisbet Trust - Recruitment of volunteer coordinator to recruit and support our young volunteers.

Paul Hamlyn Foundation - Act for Change - Supporting social action and social change across communities of colour, a focus on engaging and empowering young people to understand and engage with theirs and their peers mental health and self-care.

Paul Hamlyn Foundation - COVID - To set up and establish ProReal Therapy as a solid offer for young people at OTR, using a virtual digital world to engage using different mechanisms.

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2021

17. Movements in funds (continued)

Purposes of restricted funds (continued)

Quartet Community Foundation - A link Engagement Worker for young people in and leaving care, establishing robust partnerships and referral routes to ensure that professionals and young people are supported to get the right help.

South Glos Transitions - working with a local set of primary schools and a secondary school in South Glos to support those young people most at risk of exclusion, offering a package of support in order to improve mental health and keep young people in education.

Other restricted funds - funds from various sources for restricted projects.

Purposes of designated funds

Revalued fixed assets fund - representing movement on fixed assets revalued every 5 years.

Property acquisition fund - ringfenced funds for the future purchase of a property.

Prior period comparative (restated)	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
Restricted funds				
Bristol City Council	-	66,216	(66,216)	-
Children in Need	-	30,808	(30,808)	-
Comic Relief	-	50,000	(50,000)	-
Coop Foundation	-	52,775	(26,388)	26,387
Equal Access in Mind	-	36,585	(36,585)	-
Exeter University	-	57,000	(57,000)	-
Garfield Weston Foundation	-	30,000	(30,000)	-
Health Education England	-	269,329	(200,329)	69,000
National Lottery Community Fund - Building Connections	-	46,621	(46,621)	-
Paul Hamlyn Foundation - Diffusion	-	30,000	(17,500)	12,500
Paul Hamlyn Foundation - Act for Change	-	49,750	(16,583)	33,167
Quartet Community Foundation	-	10,691	(5,346)	5,345
The Ovo Charitable Foundation	-	20,000	(20,000)	-
Other restricted funds	-	10,000	(10,000)	-
Total restricted funds	-	759,775	(613,376)	146,399
Unrestricted funds				
Revaluation reserve	167,867	-	(2,317)	165,550
General funds	287,406	1,098,321	(853,976)	531,751
Total unrestricted funds	455,273	1,098,321	(856,293)	697,301
Total funds	455,273	1,858,096	(1,469,669)	843,700

Off the Record (Bristol)

Notes to the financial statements

For the year ended 31 March 2021

18. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2021 £	2020 £
Amount falling due:		
Within 1 year	42,346	46,652
Within 1 - 5 years	<u>6,913</u>	<u>35,000</u>
	<u>49,259</u>	<u>81,652</u>

19. Related party transactions

There have been no related party transactions in the current or prior year.



A MENTAL HEALTH SOCIAL MOVEMENT

REGISTERED CHARITY #1085351 • OTRBRISTOL.ORG.UK

Alison Godfrey
Godfrey Wilson Limited
Chartered Accountants & Statutory Auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

4 October 2021

Dear Alison

Letter of Representations on the Financial Statements for the Year Ended 31 March 2021

This representation letter is provided in connection with your audit of the financial statements of the charity for the year ended 31 March 2021.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 17 November 2020, under the Companies Act 2006 for preparing financial statements, in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 March 2021.

2. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to

obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.

3. We acknowledge that it is a criminal offence to make a false statement in this regard, and where any director either makes a false statement; is aware that the statement is false; is reckless in preventing this statement; or fails to take reasonable steps to prevent the trustees' report from being approved, we acknowledge that each director will be guilty of a criminal offence.
4. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.
5. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We confirm that we have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
6. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.
7. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.
8. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
9. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees/directors, other key management, close family and other business interests of the previous. We confirm that the related party relationships and transactions set out in appendix I are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.
10. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.
11. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
12. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
13. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.

14. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation. There have been no deficiencies in internal control of which we are aware.
15. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, employees, former employees, regulators or others.
16. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.
17. We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is set out in the management letter.
18. We confirm that, in respect of the restatement to correct a material misstatement in prior period financial statements that affects the comparative information (and any other period covered by your work), the adjustment relates to the correction of a fundamental error which has no bearing on the results of the current period, and accordingly, should be accounted for by restating prior periods.
19. We confirm that we are not aware of any matters of material significance that should be reported to regulators. We confirm that all correspondence with the Charity Commission has been made available to you.
20. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
21. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that: (a) so far as each trustee is aware, there is no relevant audit information of which you as auditors are unaware; and (b) each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.
22. We acknowledge that it is a criminal offence to knowingly or recklessly make you as an auditor, a statement (oral or written) that conveys, or purports to convey, information or explanations that you require in your capacity as auditor, or are entitled to require, that is misleading, false or deceptive in a material particular.

Yours sincerely

karen drake

Karen Drake – Chair

For and on behalf of the trustees of Off The Record (Bristol)

Appendix I: Summary of Related Parties

Connected Organisation	Name	Nature of Connection
None		