

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

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<b>Company number</b>	4150044																				
<b>Charity number</b>	1085351																				
<b>Registered office and operational address</b>	8-10 West Street St Philips Bristol BS2 0BH																				
<b>Trustees</b>	<p>Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:</p> <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)																				
<b>Company secretary</b>	<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)																
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<b>Key management personnel</b>	<table><tr><td>Karen Black</td><td>CEO</td></tr></table>	Karen Black	CEO																		
Karen Black	CEO																				
<b>Bankers</b>	The Co-operative Bank 14 Broadmead Bristol BS1 3HH																				
<b>Auditors</b>	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**

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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**

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#### **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

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- 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.

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### **Report of the trustees**

#### **For the year ended 31 March 2021**

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- 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.

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- 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.

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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**

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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**

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For more details regarding our plans for the year please see

[https://www.otrbristol.org.uk/wpcontent/uploads/2021/05/OTR\\_Reaching-Further.pdf](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**

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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)**

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##### **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)**

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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)**

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##### **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)**

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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](http://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 £
<b>Income from:</b>					
Donations and legacies	4	168,041	245,883	<b>413,924</b>	241,189
Charitable activities	5	854,991	880,245	<b>1,735,236</b>	1,611,789
Other trading activities		-	-	-	5,118
<b>Total income</b>		<u>1,023,032</u>	<u>1,126,128</u>	<u><b>2,149,160</b></u>	<u>1,858,096</u>
<b>Expenditure on:</b>					
Raising funds		-	47,466	<b>47,466</b>	36,950
Charitable activities		<u>991,217</u>	<u>657,898</u>	<u><b>1,649,115</b></u>	<u>1,432,719</u>
<b>Total expenditure</b>	7	<u>991,217</u>	<u>705,364</u>	<u><b>1,696,581</b></u>	<u>1,469,669</u>
<b>Net income</b>		31,815	420,764	<b>452,579</b>	388,427
<b>Other recognised gains:</b>					
Gains on revaluation of fixed assets		-	120,600	<b>120,600</b>	-
<b>Net movement in funds</b>	8	31,815	541,364	<b>573,179</b>	388,427
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>146,399</u>	<u>697,301</u>	<u><b>843,700</b></u>	<u>455,273</u>
<b>Total funds carried forward</b>		<u><u>178,214</u></u>	<u><u>1,238,665</u></u>	<u><u><b>1,416,879</b></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 £
<b>Fixed assets</b>				
Tangible assets	11		<b>316,220</b>	182,000
Intangible assets	12		<u>-</u>	<u>-</u>
			<b>316,220</b>	182,000
<b>Current assets</b>				
Debtors	13		<b>146,711</b>	94,055
Cash at bank and in hand			<b><u>1,083,864</u></b>	<u>604,164</u>
			<b>1,230,575</b>	698,219
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	14		<b><u>(129,916)</u></b>	<u>(36,519)</u>
<b>Net current assets</b>			<b><u>1,100,659</u></b>	<u>661,700</u>
<b>Net assets</b>	16		<b><u><u>1,416,879</u></u></b>	<u><u>843,700</u></u>
<b>Funds</b>	17			
Restricted funds			<b>178,214</b>	146,399
Unrestricted funds				
Designated funds			<b>579,831</b>	-
Revaluation reserve			<b>283,834</b>	165,550
General funds			<b><u>375,000</u></b>	<u>531,751</u>
<b>Total charity funds</b>			<b><u><u>1,416,879</u></u></b>	<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**

	<b>2021</b>	Restated
	<b>£</b>	<b>2020</b>
		<b>£</b>
<b>Cash used in operating activities:</b>		
<b>Net movement in funds</b>	<b>573,179</b>	388,427
Adjustments for:		
Depreciation charges	<b>13,983</b>	10,646
Gains on revaluation	<b>(120,600)</b>	-
Decrease / (increase) in debtors	<b>(52,656)</b>	41,425
Increase / (decrease) in creditors	<b>93,397</b>	(34,815)
<b>Net cash provided by operating activities</b>	<b>507,303</b>	405,683
<b>Cash flows from investing activities:</b>		
Purchase of tangible fixed assets	<b>(27,603)</b>	-
<b>Net cash used in investing activities</b>	<b>(27,603)</b>	-
<b>Increase in cash and cash equivalents in the year</b>	<b>479,700</b>	405,683
Cash and cash equivalents at the beginning of the year	<b>604,164</b>	198,481
<b>Cash and cash equivalents at the end of the year</b>	<b>1,083,864</b>	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**

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##### **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

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#### 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

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#### 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**

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#### **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 £
<b>Income from:</b>			
Donations and legacies	-	241,189	241,189
Charitable activities	759,775	852,014	1,611,789
Other trading activities	-	5,118	5,118
<b>Total income</b>	<b>759,775</b>	<b>1,098,321</b>	<b>1,858,096</b>
<b>Expenditure on:</b>			
Raising funds	-	36,950	36,950
Charitable activities	613,376	819,343	1,432,719
<b>Total expenditure</b>	<b>613,376</b>	<b>856,293</b>	<b>1,469,669</b>
<b>Net income and movement in funds</b>	<b>146,399</b>	<b>242,028</b>	<b>388,427</b>

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	<b>130,931</b>
Grants (note 6)	165,302	117,691	<b>282,993</b>
<b>Total income from donations and legacies</b>	<b>168,041</b>	<b>245,883</b>	<b>413,924</b>

	Restricted £	Unrestricted £	Restated 2020 Total £
<b>Prior period comparative:</b>			
Donations	-	105,670	105,670
David Wilson Homes	-	58,215	58,215
Legacies	-	11,304	11,304
Grants (note 6)	-	66,000	66,000
<b>Total income from donations and legacies</b>	<b>-</b>	<b>241,189</b>	<b>241,189</b>

**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	<b>773,358</b>
North Somerset CCG	-	7,844	<b>7,844</b>
Total commissioned services	-	781,202	<b>781,202</b>
Grants (note 6)	854,991	-	<b>854,991</b>
Other	-	99,043	<b>99,043</b>
<b>Total income from charitable activities</b>	<b>854,991</b>	<b>880,245</b>	<b>1,735,236</b>
<b>Prior period comparative:</b>			
	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
<b>Total income from charitable activities</b>	<b>759,775</b>	<b>852,014</b>	<b>1,611,789</b>

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

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

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

<b>7. Total expenditure (continued)</b>				
<b>Prior period comparative (restated)</b>				
	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
<b>Sub-total</b>	30,112	1,160,943	278,614	1,469,669
Allocation of support and governance costs	6,838	271,776	(278,614)	-
<b>Total expenditure</b>	<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**

	<b>Equipment £</b>	<b>Freehold property £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2020	27,321	195,000	<b>222,321</b>
Additions in year	27,603	-	<b>27,603</b>
Revaluation	-	105,000	<b>105,000</b>
At 31 March 2021	<u>54,924</u>	<u>300,000</u>	<u><b>354,924</b></u>
<b>Depreciation</b>			
At 1 April 2020	27,321	13,000	<b>40,321</b>
Charge for the year	11,383	2,600	<b>13,983</b>
Eliminated on revaluation	-	(15,600)	<b>(15,600)</b>
At 31 March 2021	<u>38,704</u>	<u>-</u>	<u><b>38,704</b></u>
<b>Net book value</b>			
<b>At 31 March 2021</b>	<u><b>16,220</b></u>	<u><b>300,000</b></u>	<u><b>316,220</b></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**

	<b>Website design £</b>	<b>Total £</b>
<b>Cost or valuation</b>		
At 1 April 2020 and at 31 March 2021	<u>24,138</u>	<u><b>24,138</b></u>
<b>Amortisation</b>		
At 1 April 2020 and at 31 March 2021	<u>24,138</u>	<u><b>24,138</b></u>
<b>Net book value</b>		
<b>At 1 April 2020 and at 31 March 2021</b>	<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	<b>316,220</b>
Current assets	178,214	-	579,831	472,530	<b>1,230,575</b>
Current liabilities	-	-	-	(129,916)	<b>(129,916)</b>
<b>Net assets at 31 March 2021</b>	<b><u>178,214</u></b>	<b><u>283,834</u></b>	<b><u>579,831</u></b>	<b><u>375,000</u></b>	<b><u>1,416,879</u></b>

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)
<b>Net assets at 31 March 2020</b>	<b><u>146,399</u></b>	<b><u>165,550</u></b>	<b><u>-</u></b>	<b><u>531,751</u></b>	<b><u>843,700</u></b>

## 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 £
<b>Restricted funds</b>						
Bristol City Council	-	59,694	(44,987)	-	-	<b>14,707</b>
Children in Need	-	60,865	(30,057)	-	-	<b>30,808</b>
Coop Foundation	26,387	-	(26,387)	-	-	-
Comic Relief	-	85,000	(65,056)	-	-	<b>19,944</b>
Equal Access in Mind	-	36,585	(36,585)	-	-	-
Esmee Fairbairn	-	60,000	(60,000)	-	-	-
Garfield Weston Foundation	-	30,000	-	-	-	<b>30,000</b>
Health Education England	69,000	324,894	(393,894)	-	-	-
Masonic Charitable Trust	-	22,813	(17,110)	-	-	<b>5,703</b>
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)	-	-	<b>5,000</b>
Paul Hamlyn Foundation - Act for Change	33,167	66,750	(43,729)	-	-	<b>56,188</b>
Paul Hamlyn Foundation - COVID	-	20,000	(12,469)	-	-	<b>7,531</b>
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)	-	-	<b>8,333</b>
<b>Total restricted funds</b>	<b>146,399</b>	<b>1,023,032</b>	<b>(991,217)</b>	<b>-</b>	<b>-</b>	<b>178,214</b>

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 £
<b>Total restricted funds</b>	<u>146,399</u>	<u>1,023,032</u>	<u>(991,217)</u>	<u>-</u>	<u>-</u>	<u>178,214</u>
<b>Unrestricted funds</b>						
<i>Designated funds:</i>						
Property acquisition fund	-	-	-	579,831	-	<b>579,831</b>
<i>General funds:</i>						
Revaluation reserve	165,550	-	(2,316)	-	120,600	<b>283,834</b>
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>
<b>Total unrestricted funds</b>	<u>697,301</u>	<u>1,126,128</u>	<u>(705,364)</u>	<u>-</u>	<u>120,600</u>	<u>1,238,665</u>
<b>Total funds</b>	<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

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#### 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 £
<b>Restricted funds</b>				
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)	-
<b>Total restricted funds</b>	-	759,775	(613,376)	146,399
<b>Unrestricted funds</b>				
Revaluation reserve	167,867	-	(2,317)	165,550
General funds	287,406	1,098,321	(853,976)	531,751
<b>Total unrestricted funds</b>	455,273	1,098,321	(856,293)	697,301
<b>Total funds</b>	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

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#### 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><b>49,259</b></u>	<u><b>81,652</b></u>

#### 19. Related party transactions

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



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Alison Godfrey  
Godfrey Wilson Limited  
Chartered Accountants & Statutory Auditors  
5<sup>th</sup> 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		