

OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED

England & Wales · Charity number 1088504

Details

Other names OFF THE RECORD

Status Registered

Legal form Charitable company

Company number [03974890](#)

Registered 2001-09-20

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

Contact

Address Willow Lane House
9 Willow Lane
Norwich
NR2 1EU

Phone 01603626650

Website www.otr-norfolk.org.uk

Activities

Objects: THE PROTECTION AND PRESERVATION OF SPIRITUAL, EMOTIONAL AND PSYCHOLOGICAL HEALTH BY THE PROVISION OF COUNSELLING AND SUPPORTIVE HELP TO THOSE IN NEED THEREOF AND BY THE TRAINING OF INDIVIDUALS OR GROUPS IN THE PROVISION OF SUCH COUNSELLING AND SUPPORTIVE HELP.

Activities: Our counsellors are experienced at working with a wide range of issues, including:relationships low self-esteem and self-confidence anxiety and panic attacks depression bereavement and loss work stress trauma and abuse issues adoption issues

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£126,255	£129,257	-	-
2024-03-31	£121,814	£113,484	-	-
2023-03-31	£86,529	£89,066	-	-
2022-03-31	£70,110	£87,847	-	-
2021-03-31	£93,581	£84,957	-	-

Trustees

Name	Role	Appointed
Angela Perry		2024-12-17
Claire Palmer		2026-05-22
PAUL BURNETT		

OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED

England & Wales - Charity number 1088504

Accounts

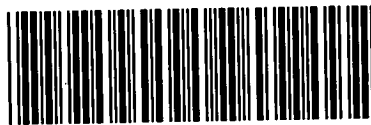
OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED

BY GUARANTEE

ACCOUNTS

YEAR ENDED 31 MARCH 2025

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OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED BY GUARANTEE

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OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED

**BY GUARANTEE
ANNUAL REPORT**

The company is limited by guarantee and is a charity registered with the Charity Commission. The registered charity number is 1088504.

Directors

Mrs M Herron
Mr P Burnett
Ms L Ashby (resigned 17 December 2024)
Miss A Perry (appointed 17 December 2024)

Company secretary

Assumed by trustees

Chairperson

Assumed by trustees

Treasurer

Mr P Burnett

Trustees

Mrs M Herron
Mr P Burnett
Ms L Ashby (resigned 17 December 2024)
Ms A Perry (appointed 17 December 2024)

Registered office and principal address

Willow Lane House
9 Willow Lane
Norwich
NR2 1EU

Accountants

Stephenson Smart
Queens Head House
The Street
Acle
NR13 3DY

Bankers

National Westminster Bank Plc
1 Smallgate
Beccles
Suffolk
NR34 9AB

Website

www.otr-norfolk.org.uk

OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2025

The trustees submit their report along with the financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing documents, the Charities Act 2011 and the Charities SORP (FRS 102).

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 17 April 2000 and registered as a charity. The company was established under a Memorandum of Association which established the objects 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 does not have a share capital and consequently no dividends are payable.

Review of activities

During the year the charity's income increased to £126,255 (2024 £121,814). Its funds deficit during the year amounted to £3,002 (2024 surplus £8,330). A summary of the financial results is set out on page 7.

Risk management

The trustees have during the year continued to review the major risks to which the charity is exposed and to establish systems to mitigate those risks identified not already covered by the charity's existing systems and risk management strategies and controls.

Working for the public benefit

The trustees confirm that, in exercising their powers and duties, they have complied with their duty to have regard to the guidance on public benefit published by the Charity Commission.

Objects of the charity

The charity's objects are the protection and preservation of spiritual, emotional and psychological health by the provision of counselling and supportive help to those in need thereof and the training of individuals or groups in the provision of such counselling and supportive help. The charity is a member of the British Association for Counselling and Psychotherapy and Counsellors and Psychotherapists in Primary Care.

Recruitment and appointment of Management Committee and organisation of the charity

The charity's activities are controlled by the trustees, all of whom are directors.

The trustees provide services to the company on a voluntary basis. There can be up to nine at any one time.

The directors named below all held office during the year:

Mrs M Herron
Mr P Burnett

Ms L Ashby resigned as director on 17 December 2024
Ms A Perry was appointed as director on 17 December 2024

Most new trustees are already familiar with the practical work of the charity and have a good working knowledge of its structure and objects. Additionally, new trustees are required to familiarise themselves with the governing documents and procedures of the charity and the context within which it operates. The current and new trustees making up the management committee are led by its Chairperson and consider:

- The obligations of Management Committee members.
- The main documents which set out the operational framework for the charity including the Memorandum & Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2025**

Investment powers

Under the Memorandum and Articles of Association, the charity has the power to make any investments which the trustees see fit. Spare funds are invested in interest bearing bank accounts which usually have instant access.

Risk management

The trustees are reviewing the major risks to the charity in accordance with the Statement of Recommended Practice.

Achievements and performance

The financial year 2024-25 saw the organisation continue to grow having just taken on additional space within Willow Lane House, to meet an increasing demand for counselling, including those needing to access low cost/no cost counselling, which in turn meant taking on additional counsellors to meet the demand for our service.

The trustees were able to utilise funds remaining from grants secured in the 2023-24 financial year from National Lottery, Geoffrey Watling and through the Norfolk Community Foundation to support the provision of free and low-cost counselling for clients needing to access counselling but unable to do so otherwise, renting additional rooms and taking on additional counsellors. Whilst the trustees continued to carefully balance the costs of running the service with the income from donations from clients, other income and grant funds which were fully allocated and utilised during this financial year, the trustees report a small deficit of £3,002 this year.

Reserves

At the year end the company had unrestricted funds of £28,257. Company policy is to match applicable expenditure to its restricted receipts, with any shortfall being made good from unrestricted funds. The charity's policy is to establish such reserves that are needed to allow it to continue to meet its objectives for a period of 6 months if all funding ceased. Whilst reserves are currently below this level, given funding and income from self referred clients would gradually reduce and contract income is always paid in arrears, together with the projected reduction in net costs in the next financial year, the trustees are satisfied the reserves are sufficient for the next 12 months, the policy will be kept under close review, and we will seek to increase reserves again in the medium term.

The directors therefore confirm that the company has sufficient reserves available to fulfil its obligations.

OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2025

Responsibilities of the board of trustees

The trustees (who are also directors of Off The Record Counselling Service (Norfolk) Limited 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 (FRS 102).

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 charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the General Directions given by the Charities Commission under Section 145(5)(b) of the Charities Act 2011.


Events since the end of the period

Information relating to events since the end of the period is given in the notes to the financial statements, where applicable.

Basis of preparation

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

BY ORDER OF THE BOARD

 **Mr P Burnett**

13th December 2025

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
ON THE UNAUDITED FINANCIAL STATEMENTS OF
OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE**

We report on the accounts of Off the Record Counselling Service (Norfolk) Limited for the year ended 31 March 2025 set out on pages 7 to 13.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (i) which gives us reasonable cause to believe that in any material respect the requirements;
 - to keep proper accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the 2011 Act have not been met
- (ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephenson Smart
Chartered Accountants
Queens Head House
The Street
Acle
Norwich
NR13 3DY

.....13 DECEMBER 2025

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNTS)
YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Incoming resources			
Income from generated funds in furtherance of charity's objectives			
Donations and grants	3	126,255	121,813
Investment income	4		1
		<u>126,255</u>	<u>121,814</u>
Total incoming resources			
Charitable expenditure			
Cost of activities in furtherance of the charity's objects			
	5	45,897	43,384
Governance costs	6	83,360	70,100
		<u>129,257</u>	<u>113,484</u>
Total charitable expenditure and total resources expended			
Net (deficit)/surplus		(3,002)	8,330
Total funds brought forward		<u>31,259</u>	<u>22,929</u>
Total funds carried forward		<u>£28,257</u>	<u>£31,259</u>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year. The deficit for the year for Companies Act purposes totals £3,002 (2024: surplus £8,330).

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
BALANCE SHEET
AS AT 31 MARCH 2025**

	Notes	2025		2024	
		£	£	£	£
Current assets					
Debtors	8	18,400		17,099	
Cash at bank and in hand		<u>17,362</u>		<u>21,291</u>	
			35,762		38,390
Current liabilities					
Creditors					
Amounts falling due within one year	9		<u>(7,505)</u>		<u>(7,131)</u>
Net current assets and net assets			<u>£28,257</u>		<u>£31,259</u>
Funds					
Unrestricted funds	11		<u>28,257</u>		<u>31,259</u>
			<u>£28,257</u>		<u>£31,259</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

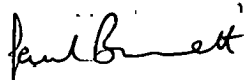
The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the trustees on ¹³December 2025 and signed on its behalf by

Mr P Burnett



Director/trustee

Mrs M Herron



Director/trustee

OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

a. Basis of preparation

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have also been prepared in accordance with the Charities Act 2011 and the Charities SORP (FRS 102).

The principal accounting policies adopted in the preparation of the financial statements are as follows:-

b. Going concern

The accounts have been prepared on a going concern basis on the grounds that current and future sources or funding support will be more than adequate for the company's immediate needs. In determining this, the trustees have considered a period of twelve months from the date of approval of these financial statements. However, the trustees have identified the need for greater income and reduced fixed costs to ensure that the company has sufficient funds to continue its charitable objectives over a longer period of time.

c. Incoming resources

Income from operating activities of the charity's objectives is included in the period in which the charity is entitled to the income.

d. Donations and grants

Income from donations and grants is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

e. Interest receivable

Interest is included when receivable by the charity.

f. Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure relates to:

- Cost of activities in furtherance of the charity's objectives
- Governance costs associated with the administration of counsellors and the charity.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES (cont)

g. Fund accounting

Funds held by the charity are either:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees. The charity's policy is to establish such reserves that are needed to allow it to continue to meet its objectives for a period of six months if all funding ceased. At the year end the trustees consider that an unrestricted reserve of £28,419 is sufficient to meet this policy.
- Designated funds – these funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. DONATIONS

	2025	2024
	£	£
Donations, grants and training income	93,496	102,323
Gift Aid tax	14,000	12,134
Contract income	6,800	4,540
Subletting	11,959	2,816
	<u>£126,255</u>	<u>£121,813</u>

4. INVESTMENT INCOME

Investment income represents interest receivable on bank and building society deposits.

5. COST OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS

	Total 2025	Total 2024
	£	£
Counselling staff	<u>45,897</u>	<u>43,384</u>
	<u>£45,897</u>	<u>£43,384</u>

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

6. MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	Total 2025 £	Total 2024 £
Establishment expenses	34,858	22,544
Administration and running costs	<u>48,502</u>	<u>47,556</u>
	<u>£83,360</u>	<u>£70,100</u>

These costs include the cost of premises used by the counsellors in the performance of their duties.

The trustees do not receive reimbursement of expenses for their duties as trustees.

7. INDEPENDENT EXAMINER'S REMUNERATION

	Total 2025 £	Total 2024 £
Independent examiner's remuneration	1,650	1,548

8. DEBTORS

Amounts due within one year

	Total 2025 £	Total 2024 £
Other debtors	<u>18,400</u>	<u>17,099</u>
	<u>£18,400</u>	<u>£17,099</u>

9. CREDITORS – Amounts falling due within one year

	Total 2025 £	Total 2024 £
Trade creditors	6,017	5,727
Accruals	<u>1,488</u>	<u>1,404</u>
	<u>£7,505</u>	<u>£6,951</u>

There were no creditors due after more than one year.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

10. RESTRICTED FUNDS

There are no restricted funds in the company at the year end.

11. UNRESTRICTED FUNDS

	£
At 1 April 2024	31,259
Net movement in funds for the year	<u>(3,002)</u>
At 31 March 2025	<u>£28,257</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £
Cash at bank	17,362
Other debtors	18,400
Creditors	<u>(7,505)</u>
	<u>£28,257</u>

13. RELATED PARTY TRANSACTIONS

Lisa Burnett, the wife of Paul Burnett, a trustee and director of the company, is employed by the company as an administrator. Her gross salary totalled £14,369 (2024: £14,300) and the company also made pension contributions of £244 (2024: £242) during the year.

13. TAXATION

The charity is exempt from tax on income and gains arising from its charitable objectives.

14. TRUSTEES

During the year, no remuneration or re-imburement of expenses was paid to the charity's trustees.

15. STAFF COSTS

Wages and salaries	£ 29,358
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No employee earned £60,000 p.a. or more in either year.

16. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was 2 (2024 – 2).

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

17. ULTIMATE CONTROLLING PARTY

The trustees (who are also directors of the company for the purposes of company law) have ultimate control over all the affairs of the organisation.

OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

	2025		2024	
	£	£	£	£
INCOME				
Donations, grants and training income	93,495		102,323	
Contract income	6,800		4,540	
Gift aid tax	14,000		12,134	
Subletting	11,960		2,816	
Interest received	-		1	
		<u>126,255</u>		<u>121,814</u>
EXPENDITURE				
Rent/share of utility expenses	34,858		22,544	
Administration, bookkeeping and counselling coordination costs	42,411		40,794	
Counselling staff and supervision	45,897		43,384	
Telephone	678		607	
Postage, stationery and books	1,288		735	
Advertising	421		371	
Insurance	410		169	
Repairs and renewals	-		2,346	
Subscriptions and donations	374		503	
Sundry expenses	470		483	
Training	800		-	
Accountancy	1,650		1,548	
		<u>(129,257)</u>		<u>(113,484)</u>
Net surplus/(deficit)		<u>(3,002)</u>		<u>8,330</u>
SURPLUS/(DEFICIT) TRANSFERRED TO RESERVES		<u>(3,002)</u>		<u>8,330</u>

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
EXTRACTS FROM FINANCIAL STATEMENTS FOR YEAR ENDED
31 MARCH 2025**

STATEMENT OF FINANCIAL ACTIVITIES

	Total funds 2025 £	Total funds 2024 £
Income Resources		
Donations and grants	114,295	118,997
Subletting	11,960	2,816
Investment income	-	1
	<u>126,255</u>	<u>121,814</u>
Charitable Expenditure		
Cost of activities in furtherance of the charity's objectives	45,897	43,384
Managing and administering the charity	<u>83,360</u>	<u>70,100</u>
	<u>129,257</u>	<u>113,484</u>
Net movement in funds in year	(3,002)	8,330
Total funds brought forward	<u>31,259</u>	<u>22,929</u>
Total funds at year end	<u>£28,257</u>	<u>£31,259</u>

BALANCE SHEET AT 31 MARCH 2025

	2025		2024	
	£	£	£	£
Current assets				
Debtors	18,400		17,099	
Cash at bank and in hand	<u>17,362</u>		<u>21,291</u>	
		35,762		38,390
Current liabilities				
Creditors				
Amounts falling due within one year		<u>7,505</u>		<u>7,131</u>
Net current assets and net assets		<u>£28,257</u>		<u>£31,259</u>
Funds				
Unrestricted funds		<u>28,257</u>		<u>31,259</u>
		<u>£28,257</u>		<u>£31,259</u>

OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED

England & Wales - Charity number 1088504

Accounts

REGISTERED NO: 03974890

OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED

BY GUARANTEE

ACCOUNTS

YEAR ENDED 31 MARCH 2024

OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED BY GUARANTEE

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OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED

**BY GUARANTEE
ANNUAL REPORT**

The company is limited by guarantee and is a charity registered with the Charity Commission. The registered charity number is 1088504.

Directors

Mrs M Herron
Mr P Burnett
Ms L Ashby

Company Secretary

Assumed by trustees

Chairperson

Assumed by trustees

Treasurer

Mr P Burnett

Trustees

Mrs M Herron
Mr P Burnett
Ms L Ashby

Registered Office and Principal Address

Willow Lane House
9 Willow Lane
Norwich
NR2 1EU

Accountants

Stephenson Smart
Queens Head House
The Street
Acle
NR13 3DY

Bankers

National Westminster Bank Plc
1 Smallgate
Beccles
Suffolk
NR34 9AB

Website

www.otr-norfolk.org.uk

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2024**

The trustees submit their report along with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing documents, the Charities Act 2011 and the Charities SORP (FRS 102).

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 17 April 2000 and registered as a charity. The company was established under a Memorandum of Association which established the objects 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 does not have a share capital and consequently no dividends are payable.

Review of activities

During the year the charity's income increased to £121,814 (2023 £86,529). Its funds surplus during the year amounted to £8,330. A summary of the financial results is set out on page 7.

Risk Management

The trustees have during the year continued to review the major risks to which the charity is exposed and to establish systems to mitigate those risks identified not already covered by the charity's existing systems and risk management strategies and controls.

Working for the public benefit

The trustees confirm that, in exercising their powers and duties, they have complied with their duty to have regard to the guidance on public benefit published by the Charity Commission.

Objects of the charity

The charity's objects are the protection and preservation of spiritual, emotional and psychological health by the provision of counselling and supportive help to those in need thereof and the training of individuals or groups in the provision of such counselling and supportive help. The charity is a member of the British Association for Counselling and Psychotherapy and Counsellors and Psychotherapists in Primary Care.

Recruitment and appointment of Management Committee and organisation of the charity

The charity's activities are controlled by the trustees, all of whom are directors.

The trustees provide services to the company on a voluntary basis. There can be up to nine at any one time.

The directors named below all held office during the year:

M Herron
P Burnett
L Ashby

Most new trustees are already familiar with the practical work of the charity and have a good working knowledge of its structure and objects. Additionally, new trustees are required to familiarise themselves with the governing documents and procedures of the charity and the context within which it operates. The current and new trustees making up the management committee are led by its Chairperson and consider:

- The obligations of Management Committee members.
- The main documents which set out the operational framework for the charity including the Memorandum & Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2024**

Investment powers

Under the Memorandum and Articles of Association, the charity has the power to make any investments which the trustees see fit. Spare funds are invested in interest bearing bank accounts which usually have instant access.

Risk management

The trustees are reviewing the major risks to the charity in accordance with the Statement of Recommended Practice.

Achievement and performance

The financial year 2023-24 saw the organisation settle into new premises in central Norwich and grow in terms of the number of counsellors and number of clients but also the number of clients needing the support of low-cost counselling with ongoing cost of living challenges and rising interest rates.

The trustees were able to secure ongoing grant support for funding free and low-cost counselling for clients needing to access counselling but unable to do so otherwise. The trustees took the careful decision to take two additional counselling rooms in the new calendar year 2024 to meet the growing demand for the service and rooms.

The trustees are grateful to the grant funding provided by the National Lottery, Geoffrey Watling and funds through the Norfolk Community Foundation that have supported and continue to support the work of the organisation during this financial year and beyond.

The trustees are pleased to report the organisation made a small surplus this year following a deficit in the previous two financial years. This surplus includes grants awarded during the year for free and low-cost counselling, renting additional rooms and towards counsellors expenses and administration resources which will be utilised into the new financial year.

Reserves

At the year end the company had unrestricted funds of £31,259. Company policy is to match applicable expenditure to its restricted receipts, with any shortfall being made good from unrestricted funds. The charity's policy is to establish such reserves that are needed to allow it to continue to meet its objectives for a period of 6 months if all funding ceased. Whilst reserves are currently below this level, given funding and income from self referred clients would gradually reduce and contract income is always paid in arrears, together with the projected reduction in net costs in the next financial year, the trustees are satisfied the reserves are sufficient for the next 12 months, the policy will be kept under close review, and we will seek to increase reserves again in the medium term.

The directors therefore confirm that the company has sufficient reserves available to fulfil its obligations.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2024**

Responsibilities of the board of trustees

The trustees (who are also directors of Off The Record Counselling Service (Norfolk) Limited 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 (FRS 102).

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 charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the General Directions given by the Charities Commission under Section 145(5)(b) of the Charities Act 2011.

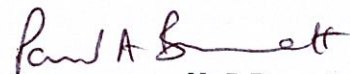
Events since the end of the period

Information relating to events since the end of the period is given in the notes to the financial statements, where applicable.

Basis of preparation

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

BY ORDER OF THE BOARD


Mr P Burnett

14/12/..... 2024

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
ON THE UNAUDITED FINANCIAL STATEMENTS OF
OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE**

We report on the accounts of Off the Record Counselling Service (Norfolk) Limited for the year ended 31 March 2024 set out on pages 7 to 13.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (i) which gives us reasonable cause to believe that in any material respect the requirements;
 - to keep proper accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the 2011 Act have not been met
- (ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephenson Smart
Chartered Accountants
Queens Head House
The Street
Acle
NR13 3DY

14 December 2024

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNTS)
YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Incoming resources			
Income from generated funds in furtherance of charity's objectives			
Donations and grants	3	121,813	86,400
Investment income	4	1	129
		<hr/>	<hr/>
Total incoming resources		121,814	86,529
Charitable expenditure			
Cost of activities in furtherance of the charity's objects	5	43,384	28,781
Governance costs	6	70,100	60,285
		<hr/>	<hr/>
Total charitable expenditure and total resources expended		113,484	89,066
Net (deficit)/surplus		8,330	(2,537)
Total funds brought forward		<hr/>	<hr/>
Total funds carried forward		£31,259	£22,929

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year. The surplus for the year for Companies Act purposes totals £8,330 (2023: deficit £2,537).

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
BALANCE SHEET
AS AT 31 MARCH 2024**

	Notes	2024		2023	
		£	£	£	£
Current assets					
Debtors	8	17,099		16,788	
Cash at bank and in hand		<u>21,291</u>		<u>13,092</u>	
			38,390		29,880
Current liabilities					
Creditors					
Amounts falling due within one year	9		<u>(7,131)</u>		<u>(6,951)</u>
Net current assets and net assets			<u>£31,259</u>		<u>£22,929</u>
Funds					
Unrestricted funds	11		<u>31,259</u>		<u>22,929</u>
			<u>£31,259</u>		<u>£22,929</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the trustees on 14.12.2024 and signed on its behalf by

Mr P Burnett

Director/trustee

Paul Burnett

Mrs M Herron

Director/trustee

Morie Herron

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

a. Basis of preparation

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have also been prepared in accordance with the Charities Act 2011 and the Charities SORP (FRS 102).

The principal accounting policies adopted in the preparation of the financial statements are as follows:-

b. Going concern

The accounts have been prepared on a going concern basis on the grounds that current and future sources or funding support will be more than adequate for the company's immediate needs. In determining this, the trustees have considered a period of twelve months from the date of approval of these financial statements. However, the trustees have identified the need for greater income and reduced fixed costs to ensure that the company has sufficient funds to continue its charitable objectives over a longer period of time.

c. Incoming resources

Income from operating activities of the charity's objectives is included in the period in which the charity is entitled to the income.

d. Donations and grants

Income from donations and grants is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

e. Interest receivable

Interest is included when receivable by the charity.

f. Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure relates to:

- Cost of activities in furtherance of the charity's objectives
- Governance costs associated with the administration of counsellors and the charity.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES (cont)

g. Fund accounting

Funds held by the charity are either:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees. The charity’s policy is to establish such reserves that are needed to allow it to continue to meet its objectives for a period of six months if all funding ceased. At the year end the trustees consider that an unrestricted reserve of £31,259 is sufficient to meet this policy.
- Designated funds – these funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. DONATIONS

	2024	2023
	£	£
Donations, grants and training income	102,323	66,441
Gift Aid tax	12,134	10,851
Contract income	4,540	8,867
Subletting	2,816	241
	<u>£121,813</u>	<u>£86,400</u>

4. INVESTMENT INCOME

Investment income represents interest receivable on bank and building society deposits.

5. COST OF ACTIVITIES IN FURTHERANCE OF THE CHARITY’S OBJECTS

	Total 2024	Total 2023
	£	£
Counselling staff	43,384	28,781
	<u>£43,384</u>	<u>£28,781</u>

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

6. MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	Total 2024 £	Total 2023 £
Establishment expenses	22,544	12,500
Administration and running costs	<u>47,556</u>	<u>47,785</u>
	<u>£70,100</u>	<u>£60,285</u>

These costs include the cost of premises used by the counsellors in the performance of their duties.

The trustees do not receive reimbursement of expenses for their duties as trustees.

7. INDEPENDENT EXAMINER'S REMUNERATION

	Total 2024 £	Total 2023 £
Independent examiner's remuneration	1,548	1,254

8. DEBTORS

Amounts due within one year

	Total 2024 £	Total 2023 £
Other debtors	<u>17,099</u>	<u>16,788</u>
	<u>£17,099</u>	<u>£16,788</u>

9. CREDITORS – Amounts falling due within one year

	Total 2024 £	Total 2023 £
Trade creditors	5,727	5,565
Accruals	<u>1,404</u>	<u>1,386</u>
	<u>£7,131</u>	<u>£6,951</u>

There were no creditors due after more than one year.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

10. RESTRICTED FUNDS

There are no restricted funds in the company at the year end.

11. UNRESTRICTED FUNDS

	£
At 1 April 2023	22,929
Net movement in funds for the year	<u>8,330</u>
At 31 March 2024	<u><u>£31,259</u></u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £
Cash at bank	21,291
Other debtors	17,099
Creditors	<u>(7,131)</u>
	<u><u>£31,259</u></u>

13. RELATED PARTY TRANSACTIONS

Lisa Burnett, the wife of Paul Burnett, a trustee and director of the company, is employed by the company as an administrator. Her gross salary totalled £14,300 (2023: £12,000) and the company also made pension contributions of £242 (2023: £173) during the year.

13. TAXATION

The charity is exempt from tax on income and gains arising from its charitable objectives.

14. TRUSTEES

During the year, no remuneration or re-imburement of expenses was paid to the charity's trustees.

15. STAFF COSTS

	£
Wages and salaries	26,727

No employee earned £60,000 p.a. or more in either year.

16. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was 2 (2023 – 3).

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

17. ULTIMATE CONTROLLING PARTY

The trustees (who are also directors of the company for the purposes of company law) have ultimate control over all the affairs of the organisation.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

	2024		2023	
	£	£	£	£
INCOME				
Donations, grants and training income	102,323		66,441	
Contract income	4,540		8,867	
Gift aid tax	12,134		10,851	
Subletting	2,816		241	
Interest received	1		129	
		121,814		86,529
EXPENDITURE				
Rent/share of utility expenses	22,544		12,500	
Administration, bookkeeping and counselling coordination costs	40,794		42,417	
Counselling staff and supervision	43,384		28,780	
Telephone	607		545	
Postage, stationery and books	735		881	
Advertising	371		203	
Insurance	169		1,578	
Repairs and renewals	2,346		868	
Subscriptions and donations	503		40	
Sundry expenses	483		-	
Accountancy	1,548		1,254	
		(113,484)		(89,066)
Net surplus/(deficit)		8,330		(2,537)
SURPLUS/(DEFICIT) TRANSFERRED TO RESERVES		8,330		(£2,537)

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
EXTRACTS FROM FINANCIAL STATEMENTS FOR YEAR ENDED
31 MARCH 2024**

STATEMENT OF FINANCIAL ACTIVITIES

	Total Funds 2024 £	Total Funds 2023 £
Income Resources		
Donations and grants	118,197	86,159
Subletting	2,816	241
Investment income	<u>1</u>	<u>129</u>
	121,814	86,529
Charitable Expenditure		
Cost of activities in furtherance of the charity's objectives	43,384	28,781
Managing and administering the charity	<u>70,100</u>	<u>60,285</u>
	<u>113,484</u>	<u>89,066</u>
Net movement in funds in year	8,330	(2,537)
Total funds brought forward	<u>22,929</u>	<u>25,466</u>
Total funds at year end	<u><u>£31,259</u></u>	<u><u>£22,929</u></u>

BALANCE SHEET AT 31 MARCH 2023

	2024		2023	
	£	£	£	£
Current assets				
Debtors	17,099		16,788	
Cash at bank and in hand	<u>21,291</u>		<u>13,092</u>	
		38,390		29,880
Current liabilities				
Creditors				
Amounts falling due within one year		<u>7,131</u>		<u>6,951</u>
Net current assets and net assets		<u><u>£31,259</u></u>		<u><u>£22,929</u></u>
Funds				
Unrestricted funds		<u>31,259</u>		<u>22,929</u>
		<u><u>£31,259</u></u>		<u><u>£22,929</u></u>

OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED

England & Wales - Charity number 1088504

Accounts

REGISTERED NO: 03974890

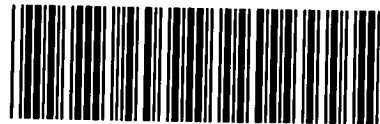
OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED

BY GUARANTEE

ACCOUNTS

YEAR ENDED 31 MARCH 2023

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OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED BY GUARANTEE

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YEAR ENDED 31 MARCH 2023

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Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 – 13

OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED

**BY GUARANTEE
ANNUAL REPORT**

The company is limited by guarantee and is a charity registered with the Charity Commission. The registered charity number is 1088504.

Directors

Mrs M Herron
Mr P Burnett
Ms L Ashby

Company Secretary

Assumed by trustees

Chairperson

Assumed by trustees

Treasurer

Mr P Burnett

Trustees

Mrs M Herron
Mr P Burnett
Ms L Ashby

Registered Office and Principal Address

Willow Lane House
9 Willow Lane
Norwich
NR2 1EU

Accountants

Stephenson Smart
Queens Head House
The Street
Acle
NR13 3DY

Bankers

National Westminster Bank Plc
1 Smallgate
Beccles
Suffolk
NR34 9AB

Website

www.otr-norfolk.org.uk

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

The trustees submit their report along with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing documents, the Charities Act 2011 and the Charities SORP (FRS 102).

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 17 April 2000 and registered as a charity. The company was established under a Memorandum of Association which established the objects 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 does not have a share capital and consequently no dividends are payable.

Review of activities

During the year the charity's income increased to £86,529 (2022 £70,110). Its funds deficit during the year amounted to £2,537. A summary of the financial results is set out on page 7.

Risk Management

The trustees have during the year continued to review the major risks to which the charity is exposed and to establish systems to mitigate those risks identified not already covered by the charity's existing systems and risk management strategies and controls.

Working for the public benefit

The trustees confirm that, in exercising their powers and duties, they have complied with their duty to have regard to the guidance on public benefit published by the Charity Commission.

Objects of the charity

The charity's objects are the protection and preservation of spiritual, emotional and psychological health by the provision of counselling and supportive help to those in need thereof and the training of individuals or groups in the provision of such counselling and supportive help. The charity is a member of the British Association for Counselling and Psychotherapy and Counsellors and Psychotherapists in Primary Care.

Recruitment and appointment of Management Committee and organisation of the charity

The charity's activities are controlled by the trustees, all of whom are directors.

The trustees provide services to the company on a voluntary basis. There can be up to nine at any one time.

The directors named below all held office during the year:

M Herron
P Burnett
L Ashby

Most new trustees are already familiar with the practical work of the charity and have a good working knowledge of its structure and objects. Additionally, new trustees are required to familiarise themselves with the governing documents and procedures of the charity and the context within which it operates. The current and new trustees making up the management committee are led by its Chairperson and consider:

- The obligations of Management Committee members.
- The main documents which set out the operational framework for the charity including the Memorandum & Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

Investment powers

Under the Memorandum and Articles of Association, the charity has the power to make any investments which the trustees see fit. Spare funds are invested in interest bearing bank accounts which usually have instant access.

Risk management

The trustees are reviewing the major risks to the charity in accordance with the Statement of Recommended Practice.

Achievement and performance

The financial year 2022-23 was a year of challenge, strategic planning and optimism for the organisation. The challenges we faced included getting clients and counsellors fully back to face-to-face counselling and securing ongoing grant support to assist the organisation with continuing to provide a much needed service to all clients, including those in great need of our services but needing to access free or low cost counselling amidst rising costs of living.

The demand for our service continued to grow throughout the year such that we were outgrowing the available space in the former premises. The trustees and management team went through a period of strategic financial and operational planning, seeking alternative premises that were within an affordable and sustainable budget whilst also providing the much-needed additional space. They were grateful to find premises in central Norwich owned by an understanding landlord that was prepared to work with the organisation and structure terms for a lease that would support the charity's financial position in the short term, whilst meeting our medium term growth strategy.

The organisation by the end of the financial year was settled into new premises with the whole team looking forward to 2023 with optimism that the service would continue to grow organically and provide much needed counselling and psychotherapy to people in our city and the wider county.

The trustees are grateful to the grant funding provided by the National Lottery, Geoffrey Watling and funds through the Norfolk Community Foundation that have supported and continue to support the work of the organisation.

Reserves

At the year end the company had unrestricted funds of £22,929. Company policy is to match applicable expenditure to its restricted receipts, with any shortfall being made good from unrestricted funds. The charity's policy is to establish such reserves that are needed to allow it to continue to meet its objectives for a period of 6 months if all funding ceased. Whilst reserves are currently below this level, given funding and income from self referred clients would gradually reduce and contract income is always paid in arrears, together with the projected reduction in net costs in the next financial year, the trustees are satisfied the reserves are sufficient for the next 12 months, the policy will be kept under close review, and we will seek to increase reserves again in the medium term.

The directors therefore confirm that the company has sufficient reserves available to fulfil its obligations.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023**

Responsibilities of the board of trustees

The trustees (who are also directors of Off The Record Counselling Service (Norfolk) Limited 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 (FRS 102).

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 charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the General Directions given by the Charities Commission under Section 145(5)(b) of the Charities Act 2011.

Events since the end of the period

Information relating to events since the end of the period is given in the notes to the financial statements, where applicable.

Basis of preparation

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

BY ORDER OF THE BOARD

Mr P Burnett

9 December 2023

OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023

Responsibilities of the board of trustees

The trustees (who are also directors of Off The Record Counselling Service (Norfolk) Limited 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 (FRS 102).

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 charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed; subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the General Directions given by the Charities Commission under Section 145(5)(b) of the Charities Act 2011.

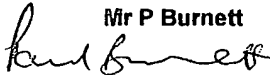
Events since the end of the period

Information relating to events since the end of the period is given in the notes to the financial statements, where applicable.

Basis of preparation

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

BY ORDER OF THE BOARD

Mr P Burnett

9/12/..... 2023

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
ON THE UNAUDITED FINANCIAL STATEMENTS OF
OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE**

We report on the accounts of Off the Record Counselling Service (Norfolk) Limited for the year ended 31 March 2023 set out on pages 7 to 13.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (i) which gives us reasonable cause to believe that in any material respect the requirements;
 - to keep proper accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the 2011 Act have not been met
- (ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stephenson Smart
Chartered Accountants
Queens Head House
The Street
Acle
NR13 3DY

13 December 2023

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNTS)
YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Incoming resources			
Income from generated funds in furtherance of charity's objectives			
Donations and grants	3	86,400	64,868
Investment income	4	129	48
Job Retention Scheme		-	5,194
Total incoming resources		<u>86,529</u>	<u>70,110</u>
Charitable expenditure			
Cost of activities in furtherance of the charity's objects			
	5	28,781	26,075
Governance costs	6	60,285	61,772
Total charitable expenditure and total resources expended		<u>89,066</u>	<u>87,847</u>
Net (deficit)/surplus		(2,537)	(17,737)
Total funds brought forward		<u>25,466</u>	<u>43,203</u>
Total funds carried forward		<u>£22,929</u>	<u>£25,466</u>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year. The deficit for the year for Companies Act purposes totals £2,537 (2022 deficit £17,737).

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
BALANCE SHEET
AS AT 31 MARCH 2023**

	Notes	2023		2022	
		£	£	£	£
Current assets					
Debtors	8	16,788		6,000	
Cash at bank and in hand		<u>13,092</u>		<u>23,011</u>	
			29,880		29,011
Current liabilities					
Creditors					
Amounts falling due within one year	9		<u>(6,951)</u>		<u>(3,545)</u>
Net current assets and net assets			<u>£22,929</u>		<u>£25,466</u>
Funds					
Unrestricted funds	11		<u>22,929</u>		<u>25,466</u>
			<u>£22,929</u>		<u>£25,466</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the trustees on 9.12.23 2023 and signed on its behalf by

Mr P Burnett

Director/trustee

Paul Burnett

Mrs M Herron

Director/trustee

Mollie Herron

OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

a. Basis of preparation

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have also been prepared in accordance with the Charities Act 2011 and the Charities SORP (FRS 102).

The principal accounting policies adopted in the preparation of the financial statements are as follows:-

b. Going concern

The accounts have been prepared on a going concern basis on the grounds that current and future sources or funding support will be more than adequate for the company's immediate needs. In determining this, the trustees have considered a period of twelve months from the date of approval of these financial statements. However, the trustees have identified the need for greater income and reduced fixed costs to ensure that the company has sufficient funds to continue its charitable objectives over a longer period of time.

c. Incoming resources

Income from operating activities of the charity's objectives is included in the period in which the charity is entitled to the income.

d. Donations and grants

Income from donations and grants is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

e. Interest receivable

Interest is included when receivable by the charity.

f. Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure relates to:

- Cost of activities in furtherance of the charity's objectives
- Governance costs associated with the administration of counsellors and the charity.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES (cont)

g. Fund accounting

Funds held by the charity are either:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees. The charity's policy is to establish such reserves that are needed to allow it to continue to meet its objectives for a period of six months if all funding ceased. At the year end the trustees consider that an unrestricted reserve of £22,929 is sufficient to meet this policy.
- Designated funds – these funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. DONATIONS

	2023	2022
	£	£
Donations, grants and training income	66,441	52,835
Gift aid tax	10,851	6,412
Contract income	8,867	5,621
Subletting	241	-
	<u>£86,400</u>	<u>£64,868</u>

4. INVESTMENT INCOME

Investment income represents interest receivable on bank and building society deposits.

5. COST OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS

	Total	Total
	2023	2022
	£	£
Counselling staff	28,781	26,060
Training	-	15
	<u>£28,781</u>	<u>£26,075</u>

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

6. MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	Total 2023 £	Total 2022 £
Establishment expenses	12,500	10,992
Administration and running costs	<u>47,785</u>	<u>50,780</u>
	<u>£60,285</u>	<u>£61,772</u>

These costs include the cost of premises used by the counsellors in the performance of their duties.

The trustees do not receive reimbursement of expenses for their duties as trustees.

7. INDEPENDENT EXAMINER'S REMUNERATION

	Total 2023 £	Total 2022 £
Independent examiner's remuneration	1,254	1,374

8. DEBTORS

Amounts due within one year

	Total 2023 £	Total 2022 £
Other debtors	<u>16,788</u>	<u>6,000</u>
	<u>£16,788</u>	<u>£6,000</u>

9. CREDITORS – Amounts falling due within one year

	Total 2023 £	Total 2022 £
Trade creditors	5,565	2,095
Accruals	<u>1,386</u>	<u>1,450</u>
	<u>£6,951</u>	<u>£3,545</u>

There were no creditors due after more than one year.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

10. RESTRICTED FUNDS

There are no restricted funds in the company at the year end.

11. UNRESTRICTED FUNDS

	£
At 1 April 2022	25,466
Net movement in funds for the year	<u>(2,537)</u>
At 31 March 2023	<u><u>£22,929</u></u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £
Cash at bank	13,092
Other debtors	16,788
Creditors	<u>(6,951)</u>
	<u><u>£22,929</u></u>

13. RELATED PARTY TRANSACTIONS

Lisa Burnett, the wife of Paul Burnett, a trustee and director of the company, is employed by the company as an administrator. The cost of employing her for the year was £12,173 (2022 £12,079).

13. TAXATION

The charity is exempt from tax on income and gains arising from its charitable objectives.

14. TRUSTEES

During the year, no remuneration or re-imburement of expenses was paid to the charity's trustees.

15. STAFF COSTS

	£
Wages and salaries	28,538

No employee earned £60,000 p.a. or more in either year.

16. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was 3 (2022 – 3).

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

17. ULTIMATE CONTROLLING PARTY

The trustees (who are also directors of the company for the purposes of company law) have ultimate control over all the affairs of the organisation.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

	2023		2022	
	£	£	£	£
INCOME				
Donations, grants and training income	66,441		52,834	
Contract income	8,867		5,622	
Gift aid tax	10,851		6,412	
Job Retention Scheme	-		5,194	
Subletting	241		-	
Interest received	129		48	
		86,529		70,110
EXPENDITURE				
Share of utility expenses	12,500		10,993	
Administration, bookkeeping and counselling coordination costs	42,417		41,413	
Counselling staff and supervision	28,780		26,060	
Telephone	545		994	
Postage, stationery and books	881		1,024	
Advertising	203		162	
Insurance	1,578		1,429	
Repairs and renewals	868		3,747	
Training	-		15	
Subscriptions and donations	40		636	
Accountancy	1,254		1,374	
		(89,066)		(87,847)
Net (deficit)/surplus		(2,537)		(17,737)
(DEFICIT)/SURPLUS TRANSFERRED TO RESERVES		(£2,537)		(£17,737)

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
EXTRACTS FROM FINANCIAL STATEMENTS FOR YEAR ENDED
31 MARCH 2023**

STATEMENT OF FINANCIAL ACTIVITIES

	Total Funds 2023 £	Total Funds 2022 £
Income Resources		
Donations and grants	86,159	64,868
Job Retention Scheme	-	5,194
Subletting	241	-
Investment income	129	48
	<u>86,529</u>	<u>70,110</u>
Charitable Expenditure		
Cost of activities in furtherance of the charity's objectives	28,781	27,016
Managing and administering the charity	<u>60,285</u>	<u>60,831</u>
	<u>89,066</u>	<u>87,847</u>
Net movement in funds in year	(2,537)	(17,737)
Total funds brought forward	<u>25,466</u>	<u>43,203</u>
Total funds at year end	<u>£22,929</u>	<u>£25,466</u>

BALANCE SHEET AT 31 MARCH 2023

	2023		2022	
	£	£	£	£
Current assets				
Debtors	16,788		6,000	
Cash at bank and in hand	<u>13,092</u>		<u>23,011</u>	
		29,880		29,011
Current liabilities				
Creditors				
Amounts falling due within one year		<u>6,951</u>		<u>3,545</u>
Net current assets and net assets		<u>£22,929</u>		<u>£25,466</u>
Funds				
Unrestricted funds		<u>22,929</u>		<u>25,466</u>
		<u>£22,929</u>		<u>£25,466</u>

OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED

England & Wales - Charity number 1088504

Accounts

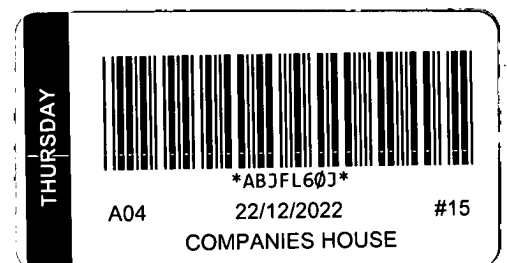
REGISTERED NO: 03974890

OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED

BY GUARANTEE

ACCOUNTS

YEAR ENDED 31 MARCH 2022



OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED BY GUARANTEE

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YEAR ENDED 31 MARCH 2022

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Trustees' Report	3 – 5
Accountants Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 – 13

OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED

**BY GUARANTEE
ANNUAL REPORT**

The company is limited by guarantee and is a charity registered with the Charity Commission. The registered charity number is 1088504.

Directors

Mrs M Herron
Mr P Burnett
Mr R Johnson

Company Secretary

Assumed by trustees

Chairperson

Assumed by trustees

Treasurer

Mr P Burnett

Trustees

Mrs M Herron
Mr P Burnett
Ms L Ashby (appointed 17 March 2022)

Registered Office and Principal Address

The Surgery
1 Trinity Street
Norwich
NR2 2BQ

Accountants

Hines Harvey Woods Limited
Queens Head House
The Street
Acle
NR13 3DY

Bankers

National Westminster Bank Plc
1 Smallgate
Beccles
Suffolk
NR34 9AB

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2022**

The trustees submit their report along with the financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing documents, the Charities Act 2011 and the Charities SORP (FRS 102).

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 17 April 2000 and registered as a charity. The company was established under a Memorandum of Association which established the objects 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 does not have a share capital and consequently no dividends are payable.

Review of activities

During the year the charity's income decreased to £70,110 (2021 £93,581) and its funds deficit during the year amounted to £17,737. A summary of the financial results is set out on page 7.

Risk Management

The trustees have during the year continued to review the major risks to which the charity is exposed and to establish systems to mitigate those risks identified not already covered by the charity's existing systems and risk management strategies and controls.

Working for the public benefit

The trustees confirm that, in exercising their powers and duties, they have complied with their duty to have regard to the guidance on public benefit published by the Charity Commission.

Objects of the charity

The company's objects are the protection and preservation of spiritual, emotional and psychological health by the provision of counselling and supportive help to those in need thereof and the training of individuals or groups in the provision of such counselling and supportive help. The company is a member of the British Association for Counselling and Psychotherapy and Counsellors and Psychotherapists in Primary Care.

Recruitment and appointment of Management Committee and organisation of the charity

The charity's activities are controlled by the trustees, all of whom are directors.

The trustees provide services to the company on a voluntary basis. There can be up to nine at any one time.

The directors named below all held office during the year:

M Herron
P Burnett
R Johnson

Most new trustees are already familiar with the practical work of the charity and have a good working knowledge of its structure and objects. Additionally, new trustees are required to familiarise themselves with the governing documents and procedures of the charity and the context within which it operates. The current and new trustees making up the management committee are led by its Chairperson and consider:

- The obligations of Management Committee members.
- The main documents which set out the operational framework for the charity including the Memorandum & Articles.
- Resourcing and the current financial position as set out in the latest published Accounts.
- Future plans and objectives.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2022**

Investment powers

Under the Memorandum and Articles of Association, the charity has the power to make any investments which the trustees see fit. Spare funds are invested in interest bearing bank accounts which usually have instant access.

Risk management

The trustees are reviewing the major risks to the charity in accordance with the Statement of Recommended Practice.

Achievement and performance

The last year was another challenging year as we continue to emerge from the Covid-19 pandemic and get clients and counsellors back to face to face counselling. A lifeline this year was the grants received through Norfolk Community Foundation, ongoing access to the HMRC furlough scheme for the first part of the year as staff gradually returned to their usual pattern of work as counsellors returned to face to face. The ethos of the organisation is to provide counselling to everyone who needs it regardless of his or her ability to pay. The organisation relies on the donations of clients, income from contracts with other organisations, along with any money secured through funding opportunities such as the grants received. We have also continued to benefit from Gift Aid claimed on donations from tax paying clients although this was lower this year owing to less clients and lower taxable donations. We continued to maintain the usual high standards of professional performance of the agency and maintained our contract work with other organisations. The high quality of our counsellors is well known and is held in high regard by the medical profession in Norwich and the surrounding area and so referrals from these sources have been continually maintained. We have been encouraged by the confidence in our skills exhibited by our main referrers and also the organisations with which we have contracts.

We have continued to provide a local service to those in need and also continued supporting the counsellors' continuing professional development. As we approached the end of the last financial year and began emerging from the pandemic we secured additional rooms within our premises to allow us to return to face to face counselling but in a safe way allowing social distancing by taking a larger offer providing more space to counsellors and staff when on-site as well as more counselling rooms offering more space, as well as a waiting area for clients.

This however increased our costs, partly offset by grant funding allocated for expenditure across the last few months of the previous financial year and the first few months of the financial year 2021/22. The Trustees maintain optimism for the future of the organisation although recognising that costs will have to be very carefully monitored against income generated over the next financial year with any shortfall funded by the limited reserves along with any further grants we are successful in obtaining.

Reserves

At the year end the company had unrestricted funds of £25,466. Company policy is to match applicable expenditure to its restricted receipts, with any shortfall being made good from unrestricted funds. The charity's policy is to establish such reserves that are needed to allow it to continue to meet its objectives for a period of 6 months if all funding ceased. Whilst reserves are currently below this level, given funding and income from self referred clients would gradually reduce and contract income is always paid in arrears, together with the projected reduction in net costs in the next financial year, the trustees are satisfied the reserves are sufficient for the next 12 months, the policy will be kept under close review, and we will seek to increase reserves again in the medium term.

The directors therefore confirm that the company has sufficient reserves available to fulfil its obligations.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2022**

Responsibilities of the board of trustees

The trustees (who are also directors of Off The Record Counselling Service (Norfolk) Limited 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 (FRS 102).

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 charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the General Directions given by the Charities Commission under Section 145(5)(b) of the Charities Act 2011.


Events since the end of the period

Information relating to events since the end of the period is given in the notes to the financial statements, where applicable.

Basis of preparation

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

BY ORDER OF THE BOARD

 **Mr P Burnett**

21 November 2022

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
ON THE UNAUDITED FINANCIAL STATEMENTS OF
OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE**

We report on the accounts of Off the Record Counselling Service (Norfolk) Limited for the year ended 31 March 2022 set out on pages 7 to 13.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (i) which gives us reasonable cause to believe that in any material respect the requirements;
 - to keep proper accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the 2011 Act have not been met
- (ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Hines Harvey Woods Limited
Chartered Certified Accountants
Queens Head House
The Street
Acle
NR13 3DY

05 December 2022

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNTS)
YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
Incoming resources			
Income from generated funds in furtherance of charity's objectives			
Donations	3	64,868	68,002
Investment income	4	48	48
Job Retention Scheme		5,194	15,531
Council grant		-	10,000
Total incoming resources		<u>70,110</u>	<u>93,581</u>
Charitable expenditure			
Cost of activities in furtherance of the charity's objects			
	5	26,075	33,336
Governance costs	6	61,772	51,621
Total charitable expenditure and total resources expended		<u>87,847</u>	<u>84,957</u>
Net (deficit)/surplus		(17,737)	8,624
Total funds brought forward		<u>43,203</u>	<u>34,579</u>
Total funds carried forward		<u>£25,466</u>	<u>£43,203</u>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year. The deficit for the year for Companies Act purposes totals £17,737 (2021 surplus £8,624).

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
BALANCE SHEET
AS AT 31 MARCH 2022**

	Notes	2022		2021	
		£	£	£	£
Current assets					
Debtors	7	6,000		6,000	
Cash at bank and in hand		<u>23,011</u>		<u>43,522</u>	
			29,011		49,522
Current liabilities					
Creditors					
Amounts falling due within one year	8		<u>(3,545)</u>		<u>(6,319)</u>
Net current assets and net assets			<u>£25,466</u>		<u>£43,203</u>
Funds					
Unrestricted funds	10		<u>25,466</u>		<u>43,203</u>
			<u>£25,466</u>		<u>£43,203</u>

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

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

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the trustees on 21 November 2022 and signed on its behalf by

Mr P Burnett *Paul Burnett*

Director/trustee

Mrs M Herron *Mollie Herron*

Director/trustee

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

a. Basis of preparation

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have also been prepared in accordance with the Charities Act 2011 and the Charities SORP (FRS 102).

The principal accounting policies adopted in the preparation of the financial statements are as follows:-

b. Going concern

The accounts have been prepared on a going concern basis on the grounds that current and future sources or funding support will be more than adequate for the company's immediate needs. In determining this, the trustees have considered a period of twelve months from the date of approval of these financial statements. However, the trustees have identified the need for greater income and reduced fixed costs to ensure that the company has sufficient funds to continue its charitable objectives over a longer period of time.

c. Incoming resources

Income from operating activities of the charity's objects is included in the period in which the charity is entitled to the income.

d. Donations and grants

Income from donations and grants is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

e. Interest receivable

Interest is included when receivable by the charity.

f. Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure relates to:

- Cost of activities in furtherance of the charity's objectives
- Governance costs associated with the administration of counsellors and the charity.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES (cont)

g. Fund accounting

Funds held by the charity are either:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees. The charity's policy is to establish such reserves that are needed to allow it to continue to meet its objectives for a period of six months if all funding ceased. At the year end the trustees consider that an unrestricted reserve of £25,466 is sufficient to meet this policy.
- Designated funds – these funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. DONATIONS

	2022	2021
	£	£
Donations and training income	52,835	52,023
Gift aid tax	6,412	4,019
Contract income	5,621	11,960
	£64,868	£68,002

4. INVESTMENT INCOME

Investment income represents interest receivable on bank and building society deposits.

5. COST OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS

	Total	Total
	2022	2021
	£	£
Counselling staff	26,060	33,336
Training	15	-
	£26,075	£33,336

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

6. MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	Total 2022 £	Total 2021 £
Establishment expenses	10,992	4,958
Administration and running costs	<u>50,780</u>	<u>46,663</u>
	<u>£61,772</u>	<u>£51,621</u>

These costs include the cost of premises used by the counsellors in the performance of their duties.

The trustees do not receive reimbursement of expenses for their duties as trustees.

7. DEBTORS

Amounts due within one year

	Total 2022 £	Total 2021 £
Other debtors	<u>6,000</u>	<u>6,000</u>
	<u>£6,000</u>	<u>£6,000</u>

8. CREDITORS – Amounts falling due within one year

	Total 2022 £	Total 2021 £
Trade creditors	2,095	4,939
Accruals	<u>1,450</u>	<u>1,380</u>
	<u>£3,545</u>	<u>£6,319</u>

There were no creditors due after more than one year.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

9. RESTRICTED FUNDS

There are no restricted funds in the company at the year end.

10. UNRESTRICTED FUNDS

	£
At 1 April 2021	43,203
Net movement in funds for the year	<u>(17,737)</u>
At 31 March 2022	<u>£25,466</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £
Cash at bank	23,011
Other debtors	6,000
Creditors	<u>(3,545)</u>
	<u>£25,466</u>

12. RELATED PARTY TRANSACTIONS

Lisa Burnett, the wife of Paul Burnett, a trustee and director of the company, is employed by the company as an administrator. The cost of employing her for the year was £12,079 (2021 £11,653).

13. TAXATION

The charity is exempt from tax on income and gains arising from its charitable objectives.

14. TRUSTEES

During the year, no remuneration or re-imbusement of expenses was paid to the charity's trustees.

15. STAFF COSTS

	£
Wages and salaries	29,410

No employee earned £60,000 p.a. or more in either year.

16. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was 3 (2021 – 3).

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

17. ULTIMATE CONTROLLING PARTY

The trustees (who are also directors of the company for the purposes of company law) have ultimate control over all the affairs of the organisation.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

	2022		2021	
	£	£	£	£
INCOME				
Donations and training income	52,834		55,923	
Contract income	5,622		8,060	
Gift aid tax	6,412		4,019	
Job Retention Scheme	5,194		15,531	
Council grant	-		10,000	
Interest received	48		48	
		70,110		93,581
EXPENDITURE				
Share of utility expenses	10,993		4,958	
Administration, bookkeeping and counselling coordination costs	41,413		39,827	
Counselling staff and supervision	26,060		33,336	
Telephone	994		969	
Postage, stationery and books	1,024		2,246	
Advertising	162		203	
Insurance	1,429		1,368	
Repairs and renewals	3,747		405	
Training	15		-	
Subscriptions and donations	636		243	
Accountancy	1,374		1,402	
		(87,847)		(84,957)
Net (deficit)/surplus		(17,737)		8,624
(DEFICIT)/SURPLUS TRANSFERRED TO RESERVES		(£17,737)		£8,624

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
EXTRACTS FROM FINANCIAL STATEMENTS FOR YEAR ENDED
31 MARCH 2022**

STATEMENT OF FINANCIAL ACTIVITIES

	Total Funds 2022 £	Total Funds 2021 £
Income Resources		
Donations	64,868	68,002
Job Retention Scheme	5,194	15,531
Council grant	-	10,000
Investment income	<u>48</u>	<u>48</u>
	70,110	93,581
Charitable Expenditure		
Cost of activities in furtherance of the charities objectives	27,016	33,336
Managing and administering the charity	<u>60,831</u>	<u>51,621</u>
	<u>87,847</u>	<u>84,957</u>
Net movement in funds in year	(17,737)	8,624
Total funds brought forward	<u>43,203</u>	<u>34,579</u>
Total funds at year end	<u>£25,466</u>	<u>£43,203</u>

BALANCE SHEET AT 31 MARCH 2022

	2022		2021	
	£	£	£	£
Current assets				
Debtors	6,000		6,000	
Cash at bank and in hand	<u>23,011</u>		<u>43,522</u>	
		29,011		49,522
Current liabilities				
Creditors				
Amounts falling due within one year		<u>3,545</u>		<u>6,319</u>
Net current assets and net assets		<u>£25,466</u>		<u>£43,203</u>
Funds				
Unrestricted funds		<u>25,466</u>		<u>43,203</u>
		<u>£25,466</u>		<u>£43,203</u>

OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED

England & Wales - Charity number 1088504

Accounts

REGISTERED NO: 03974890

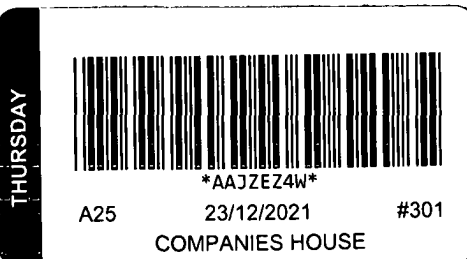
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OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED

BY GUARANTEE

ACCOUNTS

YEAR ENDED 31 MARCH 2021



OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED BY GUARANTEE

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YEAR ENDED 31 MARCH 2021

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OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED

**BY GUARANTEE
ANNUAL REPORT**

The company is limited by guarantee and is a charity registered with the Charity Commission. The registered charity number is 1088504.

Directors

Mrs M Herron
Mr P Burnett
Mr R Johnson

Company Secretary

Assumed by trustees

Chairperson

Assumed by trustees

Treasurer

Mr P Burnett

Trustees

Mrs M Herron
Mr P Burnett
Mr R Johnson

Registered Office and Principal Address

The Surgery
1 Trinity Street
Norwich
NR2 2BQ

Accountants

Hines Harvey Woods Limited
Queens Head House
The Street
Acle
NR13 3DY

Bankers

National Westminster Bank Plc
1 Smallgate
Beccles
Suffolk
NR34 9AB

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2021**

The trustees submit their report along with the financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing documents, the Charities Act 2011 and the Charities SORP (FRS 102).

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 17 April 2000 and registered as a charity. The company was established under a Memorandum of Association which established the objects 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 does not have a share capital and consequently no dividends are payable.

Review of activities

During the year the charity's income decreased to £93,581 (2020 £101,926) and its funds surplus during the year amounted to £8,624. A summary of the financial results is set out on page 8.

Risk Management

The trustees have during the year continued to review the major risks to which the charity is exposed and to establish systems to mitigate those risks identified not already covered by the charity's existing systems and risk management strategies and controls.

Working for the public benefit

The trustees confirm that, in exercising their powers and duties, they have complied with their duty to have regard to the guidance on public benefit published by the Charity Commission.

Objects of the charity

The company's objects are the protection and preservation of spiritual, emotional and psychological health by the provision of counselling and supportive help to those in need thereof and the training of individuals or groups in the provision of such counselling and supportive help. The company is a member of the British Association for Counselling and Psychotherapy and Counsellors and Psychotherapists in Primary Care.

Recruitment and appointment of Management Committee and organisation of the charity

The charity's activities are controlled by the trustees, all of whom are directors.

The trustees provide services to the company on a voluntary basis. There can be up to nine at any one time.

The directors named below all held office during the year:

M Herron
P Burnett
R Johnson

Most new trustees are already familiar with the practical work of the charity and have a good working knowledge of its structure and objects. Additionally, new trustees are required to familiarise themselves with the governing documents and procedures of the charity and the context within which it operates. The current and new trustees making up the management committee are led by its Chairperson and consider:

- The obligations of Management Committee members.
- The main documents which set out the operational framework for the charity including the Memorandum & Articles.
- Resourcing and the current financial position as set out in the latest published Accounts.
- Future plans and objectives.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2021**

Investment powers

Under the Memorandum and Articles of Association, the charity has the power to make any investments which the trustees see fit. Spare funds are invested in interest bearing bank accounts which usually have instant access.

Risk management

The trustees are reviewing the major risks to the charity in accordance with the Statement of Recommended Practice.

Achievement and performance

The last year was another challenging year as we navigated ongoing uncertainties owing to the Covid 19 pandemic. Throughout this period counselling moved to predominantly remote counselling by way of telephone, Skype, Zoom etc. However, not all clients moved to remote counselling thus income was less than previous years. We balanced our cashflow where possible through negotiating a rent reduction from Trinity Street Surgery, the furlough scheme as the administration requirements significantly diminished owing to the office being closed, less counselling taking place and counselling that was taking place being remote with counsellors overseeing these bookings week to week meaning less work for the administration team. Therefore, two of the three administrative staff were furloughed to preserve their employment and retain their expertise for post-pandemic reinstatement of services and future restoration and growth of the organisation.

The ethos of the organisation is to provide counselling to everyone who needs it regardless of his or her ability to pay. The organisation relies on the donations of clients, income from contracts with other organisations, along with any money secured through funding opportunities such as the grant we received from Norfolk Community Foundation this year. We have also continued to benefit from Gift Aid claimed on donations from tax paying clients.

We continued to maintain the usual high standards of professional performance of the agency and maintained our contract work with other organisations. The high quality of our counsellors is well known and is held in high regard by the medical profession in Norwich and the surrounding area and so referrals from these sources have been continually maintained. We have been encouraged by the confidence in our skills exhibited by our main referrers and also the organisations with which we have contracts.

We have continued to provide a local service to those in need and also continued supporting the counsellors' continuing professional development.

As we approached the end of the financial year and began emerging from the pandemic we secured additional rooms within our premises to allow us to return to face to face counselling but in a safe way allowing social distancing by taking a larger offer providing more space to counsellors and staff when on-site as well as more counselling rooms offering more space, as well as a waiting area for clients.

We were very grateful for the £10,000 grant that we received towards the end of our financial year from Norfolk Community Foundation which meant that we had a small surplus at the financial year end, although we were operating at a loss for the year prior to the grant being received. Grant monies were allocated for expenditure across the last few months of the financial year ending March 2021 and the first few months of financial year 21/22. As the financial year ending March 2021 concluded and having received a grant towards costs and supporting the work of the organisation as well as the roll-out of the vaccine programme providing hope for easing of lockdown and future stability of the economy, the Trustees felt optimistic about the future of the organisation.

Reserves

At the year end the company had unrestricted funds of £43,203. Company policy is to match applicable expenditure to its restricted receipts, with any shortfall being made good from unrestricted funds. The charity's policy is to establish such reserves that are needed to allow it to continue to meet its objectives for a period of 6 months if all funding ceased. Whilst reserves are currently below this level, given funding and income from self referred clients would gradually reduce and contract income is always paid in arrears,

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2021**

together with the projected reduction in net costs in the next financial year, the trustees are satisfied the reserves are sufficient for the next 12 months, the policy will be kept under close review, and we will seek to increase reserves again in the medium term.

The directors therefore confirm that the company has sufficient reserves available to fulfil its obligations.

Responsibilities of the board of trustees

The trustees (who are also directors of Off The Record Counselling Service (Norfolk) Limited 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 (FRS 102).

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 charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the General Directions given by the Charities Commission under Section 145(5)(b) of the Charities Act 2011.

Events since the end of the period

Information relating to events since the end of the period is given in the notes to the financial statements, where applicable.

Basis of preparation

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

BY ORDER OF THE BOARD


Mr P Burnett

29 November 2021

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
ON THE UNAUDITED FINANCIAL STATEMENTS OF
OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE**

We report on the accounts of Off the Record Counselling Service (Norfolk) Limited for the year ended 31 March 2021 set out on pages 8 to 14.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (i) which gives us reasonable cause to believe that in any material respect the requirements;
 - to keep proper accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the 2011 Act have not been met
- (ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Hines Harvey Woods Limited
Chartered Certified Accountants
Queens Head House
The Street
Acle
NR13 3DY

16 December 2021

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNTS)
YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Incoming resources			
Income from generated funds in furtherance of charity's objectives			
Donations	3	68,002	101,875
Investment income	4	48	51
Job Retention Scheme		15,531	-
Council grant		10,000	-
Total incoming resources		<u>93,581</u>	<u>101,926</u>
Charitable expenditure			
Cost of activities in furtherance of the charity's objects			
	5	33,336	52,262
Governance costs	6	51,621	62,558
Total charitable expenditure and total resources expended		<u>84,957</u>	<u>114,820</u>
Net surplus/(deficit)		8,624	(12,894)
Total funds brought forward		<u>34,579</u>	<u>47,473</u>
Total funds carried forward		<u>£43,203</u>	<u>£34,579</u>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year. The surplus for the year for Companies Act purposes totals £8,624 (2020 deficit £12,894).

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
BALANCE SHEET
AS AT 31 MARCH 2021**

		2021		2020	
Notes	£	£	£	£	£
Current assets					
Debtors	7	6,000		14,580	
Cash at bank and in hand		43,522		25,200	
			49,522		39,780
Current liabilities					
Creditors					
Amounts falling due within one year	8		(6,319)		(5,201)
Net current assets and net assets			£43,203		£34,579
Funds					
Unrestricted funds	10		43,203		47,473
			£43,203		£34,579

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

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

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the trustees on 2021 and signed on its behalf by

Mr P Burnett *Paul Burnett*

Director/trustee

Mrs M Herron *Mollie Herron*

Director/trustee

OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

a. Basis of preparation

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have also been prepared in accordance with the Charities Act 2011 and the Charities SORP (FRS 102).

The principal accounting policies adopted in the preparation of the financial statements are as follows:-

b. Going concern

The accounts have been prepared on a going concern basis on the grounds that current and future sources or funding support will be more than adequate for the company's immediate needs. In determining this, the trustees have considered a period of twelve months from the date of approval of these financial statements. However, the trustees have identified the need for greater income and reduced fixed costs to ensure that the company has sufficient funds to continue its charitable objectives over a longer period of time.

c. Incoming resources

Income from operating activities of the charity's objects is included in the period in which the charity is entitled to the income.

d. Donations and grants

Income from donations and grants is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

e. Interest receivable

Interest is included when receivable by the charity.

f. Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure relates to:

- Cost of activities in furtherance of the charity's objectives
- Governance costs associated with the administration of counsellors and the charity.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES (cont)

g. Fund accounting

Funds held by the charity are either:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees. The charity's policy is to establish such reserves that are needed to allow it to continue to meet its objectives for a period of six months if all funding ceased. At the year end the trustees consider that an unrestricted reserve of £43,203 is sufficient to meet this policy.
- Designated funds – these funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. DONATIONS

	2021	2020
	£	£
Donations and training income	52,023	71,851
Gift aid tax	4,019	16,988
Contract income	<u>11,960</u>	<u>13,036</u>
	<u>£68,002</u>	<u>£101,875</u>

4. INVESTMENT INCOME

Investment income represents interest receivable on bank and building society deposits.

5. COST OF ACTIVITIES IN FURTHERANCE OF THE CHARITY'S OBJECTS

	Total	Total
	2021	2020
	£	£
Counselling staff	33,336	51,682
Training	-	580
	<u>£33,336</u>	<u>£52,262</u>

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

6. MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	Total 2021 £	Total 2020 £
Establishment expenses	4,958	10,047
Administration and running costs	<u>46,663</u>	<u>52,511</u>
	<u>£51,621</u>	<u>£62,558</u>

These costs include the cost of premises used by the counsellors in the performance of their duties.

The trustees do not receive reimbursement of expenses for their duties as trustees.

7. DEBTORS

Amounts due within one year

	Total 2021 £	Total 2020 £
Other debtors	<u>6,000</u>	<u>14,580</u>
	<u>£6,000</u>	<u>£14,580</u>

8. CREDITORS – Amounts falling due within one year

	Total 2021 £	Total 2020 £
Trade creditors	4,939	3,881
Accruals	<u>1,380</u>	<u>1,320</u>
	<u>£6,319</u>	<u>£5,201</u>

There were no creditors due after more than one year.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

9. RESTRICTED FUNDS

There are no restricted funds in the company at the year end.

10. UNRESTRICTED FUNDS

	£
At 1 April 2020	34,579
Net movement in funds for the year	<u>8,624</u>
At 31 March 2021	<u><u>£43,203</u></u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £
Cash at bank	43,522
Other debtors	6,000
Creditors	<u>(6,319)</u>
	<u><u>£43,203</u></u>

12. RELATED PARTY TRANSACTIONS

Lisa Burnett, the wife of Paul Burnett, a trustee and director of the company, is employed by the company as an administrator. The cost of employing her for the year was £11,653 (2020 £12,829).

13. TAXATION

The charity is exempt from tax on income and gains arising from its charitable objectives.

14. TRUSTEES

During the year, no remuneration or re-imburement of expenses was paid to the charity's trustees.

15. STAFF COSTS

	£
Wages and salaries	28,314

No employee earned £60,000 p.a. or more in either year.

16. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was 3 (2020 – 3).

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

17. ULTIMATE CONTROLLING PARTY

The trustees (who are also directors of the company for the purposes of company law) have ultimate control over all the affairs of the organisation.

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

	2021		2020	
	£	£	£	£
INCOME				
Donations and training income	55,923		71,851	
Contract income	8,060		16,988	
Gift aid tax	4,019		13,036	
Job Retention Scheme	15,531		-	
Council grant	10,000		-	
Interest received	48		51	
		93,581		101,926
EXPENDITURE				
Share of utility expenses	4,958		10,047	
Administration, bookkeeping and counselling coordination costs	39,827		47,816	
Counselling staff and supervision	33,336		51,682	
Telephone	969		1,084	
Postage, stationery and books	2,246		382	
Advertising	203		203	
Insurance	1,368		1,291	
Repairs and renewals	405		-	
Training	-		580	
Subscriptions and donations	243		415	
Accountancy	1,402		1,320	
		(84,957)		(114,820)
Net surplus/(deficit)		8,624		(12,894)
SURPLUS/(DEFICIT) TRANSFERRED TO RESERVES		£8,624		(12,894)

**OFF THE RECORD COUNSELLING SERVICE (NORFOLK) LIMITED
BY GUARANTEE
EXTRACTS FROM FINANCIAL STATEMENTS FOR YEAR ENDED
31 MARCH 2021**

STATEMENT OF FINANCIAL ACTIVITIES

	Total Funds 2021 £	Total Funds 2020 £
Income Resources		
Donations	68,002	101,875
Job Retention Scheme	15,531	-
Council grant	10,000	-
Investment income	48	51
	93,581	101,926
Charitable Expenditure		
Cost of activities in furtherance of the charities objectives	33,336	52,262
Managing and administering the charity	51,621	62,558
	84,957	114,820
Net movement in funds in year	8,624	(12,894)
Total funds brought forward	34,579	47,473
Total funds at year end	£43,203	£34,579

BALANCE SHEET AT 31 MARCH 2021

	2021		2020	
	£	£	£	£
Current assets				
Debtors	6,000		14,580	
Cash at bank and in hand	43,522		25,200	
		49,522		39,780
Current liabilities				
Creditors				
Amounts falling due within one year		6,319		5,201
Net current assets and net assets		£43,203		£34,579
Funds				
Unrestricted funds		43,203		34,579
		£43,203		£34,579