

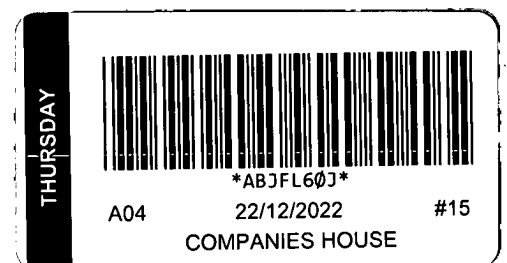
REGISTERED NO: 03974890

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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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		70,110	93,581
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		87,847	84,957
Net (deficit)/surplus		(17,737)	8,624
Total funds brought forward		43,203	34,579
Total funds carried forward		£25,466	£43,203

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

		2022		2021	
	Notes	£	£	£	£
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
	<u>£64,868</u>	<u>£68,002</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
	2022	2021
	£	£
Counselling staff	26,060	33,336
Training	15	-
	<u>£26,075</u>	<u>£33,336</u>

**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-imbursement 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	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
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		<u>(£17,737)</u>		<u>£8,624</u>

**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><u>£25,466</u></u>	<u><u>£43,203</u></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><u>£25,466</u></u>		<u><u>£43,203</u></u>
Funds				
Unrestricted funds		<u>25,466</u>		<u>43,203</u>
		<u><u>£25,466</u></u>		<u><u>£43,203</u></u>