

# OFF THE RECORD

England & Wales · Charity number 508061

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1978-10-13

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

## Contact

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**Address** Off The Record - Unit 26  
Tanner Bros (Greenfield) Ltd  
Waterside Mill  
Chew Valley Road  
Greenfield  
OLDHAM

**Phone** 07917042930

**Email** [webmail@otr-tameside.org](mailto:webmail@otr-tameside.org)

**Website** [www.otr-tameside.org](http://www.otr-tameside.org)

## Activities

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**Objects:** TO PROMOTE THE BENEFIT OF THE INHABITANTS OF TAMESIDE, GLOSSOP AND OLDHAM AND SURROUNDING AREAS (HEREINAFTER CALLED THE 'AREA OF BENEFIT') WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO RELIEVE AND PREVENT SUFFERING CAUSED BY MENTAL AND PHYSICAL ILL HEALTH OR BY SOCIAL OR ECONOMIC CIRCUMSTANCES AMONG YOUNG PEOPLE BY ESTABLISHING, MAINTAINING AND DEVELOPING A COUNSELLING SERVICE IN TAMESIDE, GLOSSOP, OLDHAM AND SURROUNDING AREAS FOR THE GIVING OF INDIVIDUAL OR GROUP COUNSELLING AND PRACTICAL ADVICE.

**Activities:** Free confidential counselling service for young people between the ages of 10-28.

## Classification

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- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

## Geography

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- **Area of benefit:** TAMESIDE, GLOSSOP, OLDHAM AND SURROUNDING AREAS
- Oldham
- Tameside

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£300,038	£245,442	-	-
2024-03-31	£188,535	£237,390	-	-
2023-03-31	£170,499	£265,432	-	-
2022-03-31	£307,907	£474,274	-	-
2021-03-31	£342,788	£301,957	-	-

## Trustees

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Name	Role	Appointed
<b>Andrew Hansford</b>	Chair	2017-04-25
Judith Mary Foxton		2019-11-19
Paul Alan Quinn		2019-10-31

**OFF THE RECORD**

England & Wales - Charity number 508061

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# Accounts

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Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2025  
for  
Off The Record

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Rowlinson Rainbow & Company  
5/7 New Road  
Radcliffe  
Greater Manchester  
M26 1LS

Contents of the Financial Statements  
for the Year Ended 31 March 2025

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The trustees present their annual report and financial statements of the charity for the year ended 31st March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The purposes of the charity are to provide and maintain a source of independent, free, confidential counselling for young people aged 10 to 25 years old within the areas of Tameside and Oldham. To create school and project based counselling provision for young people in the area of benefit, thus providing a natural social environment for the counselling service. To establish working partnerships for the benefit of young people, helping to develop awareness of mental health issues and practices that are responsive to young people's needs. To provide a non-stigmatising community-based counselling service that uses innovative and solution-focused approaches to mental/emotional health and education issues for young people.

The aims and objectives for the Charity are set by the management committee and informed by service user feedback and data collected through existing projects.

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The main activities are:

- Face-to-face person centred counselling. This is delivered mainly in schools and from outreach projects in the community.
- Staff/work based supervision and counselling.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through we have paid due regard to the public benefit guidance published by the Charity Commission in compliance with its duties under section 4 of the Charities Act 2006.

As a key voluntary sector agency we will play a significant role, in terms of delivery and development of the wider prevention agendas across the borough of Tameside and Oldham for example, to deliver outcomes in line with local and national strategies.

### **Significant activities**

- OTR's school counselling service operates in excess 10 schools across Tameside and Oldham. This service provides a qualified counsellor to work in schools for a set number of hours per week.
- The West District Chadderton and Werneth Counselling Project to provide counselling services based in the community.
- Targeted 'one off' pieces of work with a particular focus on ASD and other neuro diverse challenges.

### **Public benefit**

We have paid due regard to the public benefit guidance published by the Charity Commission in compliance with its duties under section 4 of the Charities Act 2006.

As a key voluntary sector agency we will play a significant role, in terms of delivery and development of the wider prevention agendas across the borough of Tameside and Oldham, for example, to deliver outcomes in line with local and national strategies.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Charitable activities**

- High quality face to face counselling.
- Individual projects targeted at vulnerable and marginalised young people, mainly in schools.
- Partnership work with schools and colleges.
- Supervision/counselling for professional staff working with young people.
- Closing and moving the main office in Hyde to a new office in Oldham

### **Achievements**

1) OTR has met its major objectives of maintaining its school based counselling provision. OTR has counsellors based in 10 schools across Tameside, Oldham and Rochdale.

## **FINANCIAL REVIEW**

### **Financial review**

Off The Record has continued to suffer due to a general loss of funding due to the loss of a number of larger contracts over the past 3 years. The organisation has attempted to mitigate the impact of these losses by expanding the school counselling programme.

OTR has continued to receive funding during this period for a variety of small funded projects, for example, in Oldham to maintain the West District Chadderton and Werneth Counselling Project. We are looking to expand this project to offer a neuro divergent element to the counselling. The aim of this work is to encourage and inclusion of families and their children who are affected by ASD and all related conditions.

### **Investment policy and objectives**

The Charity drew up a new reserves policy in Feb 2021 and agreed to increase this provision to £75,000. It remains the aim of the committee to maintain a minimum unrestricted reserve of approximately £80,000 which would represent 2 to 3 months, which represent approximately 3 months running costs of the Charity. This is kept in case funding declines and we have to pay redundancy payments to staff. It is also looked on as a resource for emergency repairs or emergency replacement of capital items.

### **Reserves policy and Going Concern**

The balance held in unrestricted reserves at 31st March 2025 was £146,138 of which £146,138 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately two to three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

## **FUTURE PLANS**

The key objectives for the following year will be to:

- Plan to reapply for funding from Children in Need, Comic Relief and Lloyds Grant Funding.
- To look at the possibility of selling the office in Hyde with the Trustee's approval.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The Charity is a registered charity and is constituted under a trust deed dated 19 SEPTEMBER 1978 AS AMENDED 5 MAY 1998 AND 16 JULY 2003.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Recruitment and appointment of new trustees**

New trustees are appointed by existing trustees and serve for 1 year after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 3 trustees, to a maximum of 12 trustees, with no more than 6 trustees due for re-appointment in any one year.

At the quarterly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to the Management Team.

Andrew Hansford was elected Chair of Trustees - 25.4.2017.

### **Induction and training of new trustees**

All members of the management committee have a vote and retire annually but are eligible to be reappointed or co-opted again at the Annual General Meeting. Trustees and/or management committee members are recruited through Off The Record's (OTR's) partner organisations, advertising for posts or through other interested parties, e.g. service users and ex-service users.

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The management committee have the power to invite people to join the committee in a consultative capacity but they do not have a vote. The Director, Counselling Manager and Administration Officer fall into this category.

All newly appointed trustees have an induction into the organisation, which includes meeting with the staff, volunteers, other Trustees and partner agencies where relevant. All Trustees have access to OTR's rolling training programme and a budget to access relevant training in relation to their post.

### **Risk management**

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finance of the organisation, and are satisfied that procedures and systems are in place to mitigate our exposure to risks.

The trustees have identified that the Charity is exposed to 3 major risks:

- Off The Record's long-term dependence on revenue from short-term grant funding.
- The emerging issue of recruiting new counsellors. As OTR no longer runs a trainee / volunteer programme for counsellors, OTR no longer have access to a pool of experienced counsellors.
- The competition in this sector from larger charities, private and statutory organisations, both from access to finite funding resources and to the numbers of potential clients.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

508061

### **Principal address**

45 Clarendon Place  
Hyde  
SK14 2ND

### **Trustees**

A Hansford Chair of Trustees  
Ms H Bowers Board Member  
Ms J Foxtton  
P Quinn  
I Young Acting Chief Executive

Off The Record

Report of the Trustees  
for the Year Ended 31 March 2025

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

David Rainbow  
Rowlinson Rainbow & Company  
5/7 New Road  
Radcliffe  
Greater Manchester  
M26 1LS



**Bankers**

Bank of Scotland  
40 Spring Gardens  
Manchester  
M2 1EN

Approved by order of the board of trustees on ..... *15.12.2025* ..... and signed on its behalf by:



.....  
A Hansford - Trustee

CO-SIGNED :  

Independent Examiner's Report to the Trustees of  
Off The Record

**Independent examiner's report to the trustees of Off The Record**

I report to the charity trustees on my examination of the accounts of Off The Record (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Certified Public Accountants Association, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Rainbow

Rowlinson Rainbow & Company  
5/7 New Road  
Radcliffe  
Greater Manchester  
M26 1LS

Date: 23/7/25

Off The Record

Statement of Financial Activities  
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		130,360	-	130,360	188,535
Other income		169,678	-	169,678	-
<b>Total</b>		<u>300,038</u>	<u>-</u>	<u>300,038</u>	<u>188,535</u>
<b>EXPENDITURE ON</b>					
Raising funds	2	97	-	97	1,116
<b>Charitable activities</b>					
wages		245,345	-	245,345	236,274
<b>Total</b>		<u>245,442</u>	<u>-</u>	<u>245,442</u>	<u>237,390</u>
<b>NET INCOME/(EXPENDITURE)</b>		54,596	-	54,596	(48,855)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		91,542	-	91,542	142,411
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>146,138</u></u>	<u><u>-</u></u>	<u><u>146,138</u></u>	<u><u>93,556</u></u>

Off The Record

Balance Sheet  
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	-	-	-	41,940
<b>CURRENT ASSETS</b>					
Debtors	7	15,167	-	15,167	12,222
Cash at bank		132,704	-	132,704	42,475
		<u>147,871</u>	<u>-</u>	<u>147,871</u>	<u>54,697</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(4,963)	-	(4,963)	(5,095)
		<u>142,908</u>	<u>-</u>	<u>142,908</u>	<u>49,602</u>
<b>NET CURRENT ASSETS</b>					
		<u>142,908</u>	<u>-</u>	<u>142,908</u>	<u>91,542</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>142,908</u>	<u>-</u>	<u>142,908</u>	<u>91,542</u>
<b>NET ASSETS</b>					
		<u>142,908</u>	<u>-</u>	<u>142,908</u>	<u>91,542</u>
<b>FUNDS</b>					
Unrestricted funds	9			142,908	91,542
<b>TOTAL FUNDS</b>					
				<u>142,908</u>	<u>91,542</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
A Hansford - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Freehold Property	1% on cost
Fixtures & Fittings	20% on cost
Office Equipment	20 % on cost
Computer Equipment	33.33% on cost

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**2. RAISING FUNDS**

**Investment management costs**

	31.3.25	31.3.24
	£	£
Property repairs	97	1,116
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**4. STAFF COSTS**

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

	31.3.25	31.3.24
Support & Consultancy	7	7
	<u>          </u>	<u>          </u>

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

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	188,535	-	188,535
	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURE ON</b>			
Raising funds	1,116	-	1,116
<b>Charitable activities</b>			
wages	236,274	-	236,274
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	237,390	-	237,390
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>	(48,855)	-	(48,855)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	142,411	-	142,411
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	93,556	-	93,556
	<u>          </u>	<u>          </u>	<u>          </u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2024	55,014	31,727	8,926	95,667
Disposals	(211,618)	-	-	(211,618)
At 31 March 2025	<u>(156,604)</u>	<u>31,727</u>	<u>8,926</u>	<u>(115,951)</u>
<b>DEPRECIATION</b>				
At 1 April 2024	13,074	31,727	8,926	53,727
Eliminated on disposal	(169,678)	-	-	(169,678)
At 31 March 2025	<u>(156,604)</u>	<u>31,727</u>	<u>8,926</u>	<u>(115,951)</u>
<b>NET BOOK VALUE</b>				
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>41,940</u>	<u>-</u>	<u>-</u>	<u>41,940</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Debtors	13,717	9,032
Prepayments and accrued income	1,450	3,190
	<u>15,167</u>	<u>12,222</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Taxation and social security	3,772	3,123
Other creditors	1,191	1,972
	<u>4,963</u>	<u>5,095</u>

9. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	91,542	51,366	142,908
<b>TOTAL FUNDS</b>	<u>91,542</u>	<u>51,366</u>	<u>142,908</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	300,038	(248,672)	51,366
<b>TOTAL FUNDS</b>	<u>300,038</u>	<u>(248,672)</u>	<u>51,366</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	142,411	(50,869)	91,542
<b>TOTAL FUNDS</b>	<u>142,411</u>	<u>(50,869)</u>	<u>91,542</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	188,535	(239,404)	(50,869)
<b>TOTAL FUNDS</b>	<u>188,535</u>	<u>(239,404)</u>	<u>(50,869)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	142,411	497	142,908
<b>TOTAL FUNDS</b>	<u>142,411</u>	<u>497</u>	<u>142,908</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	488,573	(488,076)	497
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>488,573</u>	<u>(488,076)</u>	<u>497</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**OFF THE RECORD**

England & Wales - Charity number 508061

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# Accounts

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Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2024  
for  
Off The Record

Please file for  
off The Record.  
re convo  
With Thanks with Aimee  
11/9/24  
Aimee, OTR

Greater Manchester  
M26 1LS

Off The Record

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for the Year Ended 31 March 2024

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## Off The Record

### Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The purposes of the charity are to provide and maintain a source of independent, free, confidential counselling for young people aged 10 to 25 years old within the areas of Tameside, Oldham and Rochdale. To create school and project based counselling provision for young people in the area of benefit, thus providing a natural social environment for the counselling service. To establish working partnerships for the benefit of young people, helping to develop awareness of mental health issues and practices that are responsive to young people's needs. To provide a non-stigmatising community-based counselling service that uses innovative and solution-focused approaches to mental/emotional health and education issues for young people.

The aims and objectives for the Charity are set by the management committee and informed by service user feedback and data collected through existing projects.

The main activities are:

- Face-to-face person centred counselling. This is delivered mainly in schools and from outreach projects in the community.
- Staff/work based supervision.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through we have paid due regard to the public benefit guidance published by the Charity Commission in compliance with its duties under section 4 of the Charities Act 2006.

As a key voluntary sector agency we will play a significant role, in terms of delivery and development of the wider prevention agendas across the borough of Tameside and Oldham for example, to deliver outcomes in line with local and national strategies.

### **Significant activities**

" OTR's school counselling service operates in excess 15 schools across Tameside and Oldham. This service provides a qualified counsellor to work in schools for a set number of hours per week.

" The West District Chadderton and Werneth Counselling Project to provide counselling services based in the community.

### **Public benefit**

We have paid due regard to the public benefit guidance published by the Charity Commission in compliance with its duties under section 4 of the Charities Act 2006.

As a key voluntary sector agency we will play a significant role, in terms of delivery and development of the wider prevention agendas across the borough of Tameside and Oldham, for example, to deliver outcomes in line with local and national strategies.

## Off The Record

### Report of the Trustees for the Year Ended 31 March 2024

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

- " High quality face to face counselling.
- " Individual projects targeted at vulnerable and marginalised young people.
- " Partnership work with schools and colleges.
- " Supervision for professional staff working with young people.

#### **FINANCIAL REVIEW**

##### **Financial review**

OTR has continued to face a challenging funding environment following the loss of the main counselling contract for the provision of a Young People's Mental and Emotional Health Services for Tameside. Similarly, due to on-going financial challenges OTR took the difficult decision to end the partnership with the Tameside Mental Health School Support Team and will not renew the school counselling contract in April 2024. The risks to the organisation in maintaining this project are too high, when the financial margins remain so constricted. OTR has had to make a number of staffing redundancies and offered remaining staff part-time contracts.

Off The Record is attempting to mitigate the impact of the loss of these contracts by expanding the school counselling programme. OTR received funding during this period for a variety of small funded projects, for example, in Oldham to maintain the West District Chadderton and Werneth Counselling Project.

##### **Investment policy and objectives**

The Charity drew up a new reserves policy in Feb 2021 and agreed to increase this provision to £75,000. It remains the aim of the committee to maintain a minimum unrestricted reserve of approximately £80,000 which would represent 2 to 3 months, which represent approximately 2 to 3 months running costs of the Charity. This is kept in case funding declines and we have to pay redundancy payments to staff. It is also looked on as a resource for emergency repairs or emergency replacement of capital items.

##### **Reserves policy and Going Concern**

The balance held in unrestricted reserves at 31st March 2024 was £93,556 of which £93,556 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately two to three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

#### **FUTURE PLANS**

The key objectives for the following year will be to:

- " Plan to reapply for funding from The Big Lottery/Comic Relief and Children in Need.
- " To look at the possibility of selling the office in Hyde with the Trustee's approval.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is a registered charity and is constituted under a trust deed dated 19 SEPTEMBER 1978 AS AMENDED 5 MAY 1998 AND 16 JULY 2003.

## Off The Record

### Report of the Trustees for the Year Ended 31 March 2024

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

New trustees are appointed by existing trustees and serve for 1 year after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 4 trustees, to a maximum of 12 trustees, with no more than 6 trustees due for re-appointment in any one year.

At the quarterly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to the Director.

Andrew Hansford was elected Chair of Trustees - 25.4.2017

##### **Induction and training of new trustees**

All members of the management committee have a vote and retire annually but are eligible to be reappointed or co-opted again at the Annual General Meeting. Trustees and/or management committee members are recruited through Off The Record's (OTR's) partner organisations, advertising for posts or through other interested parties, e.g. service users and ex-service users.

The management committee have the power to invite people to join the committee in a consultative capacity but they do not have a vote. The Director, Counselling Manager and Administration Officer fall into this category.

All newly appointed trustees have an induction into the organisation, which includes meeting with the staff, volunteers, other Trustees and partner agencies where relevant. All Trustees have access to OTR's rolling training programme and a budget to access relevant training in relation to their post.

##### **Risk management**

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finance of the organisation, and are satisfied that procedures and systems are in place to mitigate our exposure to risks.

The trustees have identified that the Charity is exposed to 3 major risks:

" Off The Record's long-term dependence on revenue from short-term grant funding.

" The emerging issue of recruiting new counsellors. As OTR no longer runs a trainee / volunteer programme for counsellors, OTR no longer have access to a pool of experienced counsellors.

o The competition in this sector from larger charities, private and statutory organisations, both from access to finite funding resources and to the numbers of potential clients.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

508061

##### **Principal address**

Unit 26, Tanner Business Centre  
Waterside Mill  
Chew Valley Road  
Greenfield  
OL3 7NH

Off The Record

Report of the Trustees  
for the Year Ended 31 March 2024

**Trustees**

A Hansford Chair of Trustees  
Ms M Wignall Treasurer  
B Hegerty Secretary  
Ms H Bowers Board Member  
J Ward  
Ms J Foxton  
P Quinn  
I Young Acting Chief Executive

**Independent Examiner**

David Rainbow  
Rowlinson Rainbow & Company  
5/7 New Road  
Radcliffe  
Greater Manchester  
M26 1LS

**Bankers**

Bank of Scotland  
40 Spring Gardens  
Manchester  
M2 1EN

Approved by order of the board of trustees on 23.09.2024 and signed on its behalf by:



.....  
A Hansford - Trustee

Independent Examiner's Report to the Trustees of  
Off The Record

**Independent examiner's report to the trustees of Off The Record**

I report to the charity trustees on my examination of the accounts of Off The Record (the Trust) for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Rainbow

Rowlinson Rainbow & Company  
5/7 New Road  
Radcliffe  
Greater Manchester  
M26 1LS

Date: ..... 13. 8. 2024 .....

Off The Record

Statement of Financial Activities  
for the Year Ended 31 March 2024


	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		188,535	-	188,535	170,499
<b>EXPENDITURE ON</b>					
Raising funds	2	1,116	-	1,116	-
<b>Charitable activities</b>					
wages		236,274	-	236,274	264,169
Other		-	-	-	1,263
<b>Total</b>		237,390	-	237,390	265,432
<b>NET INCOME/(EXPENDITURE)</b>		(48,855)	-	(48,855)	(94,933)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		142,411	-	142,411	237,344
<b>TOTAL FUNDS CARRIED FORWARD</b>		93,556	-	93,556	142,411

Off The Record

Balance Sheet  
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	41,940	-	41,940	41,940
<b>CURRENT ASSETS</b>					
Debtors	7	12,222	-	12,222	17,992
Cash at bank		42,475	-	42,475	86,576
		<u>54,697</u>	<u>-</u>	<u>54,697</u>	<u>104,568</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(5,095)	-	(5,095)	(4,097)
		<u>49,602</u>	<u>-</u>	<u>49,602</u>	<u>100,471</u>
<b>NET CURRENT ASSETS</b>					
		<u>91,542</u>	<u>-</u>	<u>91,542</u>	<u>142,411</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>91,542</u>	<u>-</u>	<u>91,542</u>	<u>142,411</u>
<b>NET ASSETS</b>					
		<u>91,542</u>	<u>-</u>	<u>91,542</u>	<u>142,411</u>
<b>FUNDS</b>	9				
Unrestricted funds				<u>91,542</u>	<u>142,411</u>
<b>TOTAL FUNDS</b>				<u>91,542</u>	<u>142,411</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

  
.....  
A Hansford - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Freehold Property	1% on cost
Fixtures & Fittings	20% on cost
Office Equipment	20 % on cost
Computer Equipment	33.33% on cost

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

2. RAISING FUNDS

Investment management costs

	31.3.24	31.3.23
	£	£
Property repairs	1,116	-
	<u>          </u>	<u>          </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. STAFF COSTS

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

	31.3.24	31.3.23
Support & Consultancy	7	7
	<u>          </u>	<u>          </u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	155,054	15,445	170,499
	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
wages	248,724	15,445	264,169
Other	1,263	-	1,263
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	249,987	15,445	265,432
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>	(94,933)	-	(94,933)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	237,344	-	237,344
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	142,411	-	142,411
	<u>          </u>	<u>          </u>	<u>          </u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2023 and 31 March 2024	55,014	31,727	8,926	95,667
<b>DEPRECIATION</b>				
At 1 April 2023 and 31 March 2024	13,074	31,727	8,926	53,727
<b>NET BOOK VALUE</b>				
At 31 March 2024	41,940	-	-	41,940
At 31 March 2023	41,940	-	-	41,940

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Debtors	9,032	14,656
Prepayments and accrued income	3,190	3,336
	12,222	17,992

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Taxation and social security	3,123	2,519
Other creditors	1,972	1,578
	5,095	4,097

9. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	142,411	(50,869)	91,542
<b>TOTAL FUNDS</b>	142,411	(50,869)	91,542

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	188,535	(239,404)	(50,869)
<b>TOTAL FUNDS</b>	188,535	(239,404)	(50,869)

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

## 9. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	237,344	(94,933)	142,411
<b>TOTAL FUNDS</b>	<u>237,344</u>	<u>(94,933)</u>	<u>142,411</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	155,054	(249,987)	(94,933)
<b>Restricted funds</b>			
Tameside	15,445	(15,445)	-
<b>TOTAL FUNDS</b>	<u>170,499</u>	<u>(265,432)</u>	<u>(94,933)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	237,344	(145,802)	91,542
<b>TOTAL FUNDS</b>	<u>237,344</u>	<u>(145,802)</u>	<u>91,542</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	343,589	(489,391)	(145,802)
<b>Restricted funds</b>			
Tameside	15,445	(15,445)	-
<b>TOTAL FUNDS</b>	<u>359,034</u>	<u>(504,836)</u>	<u>(145,802)</u>

Off The Record

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**10. RELATED PARTY DISCLOSURES**

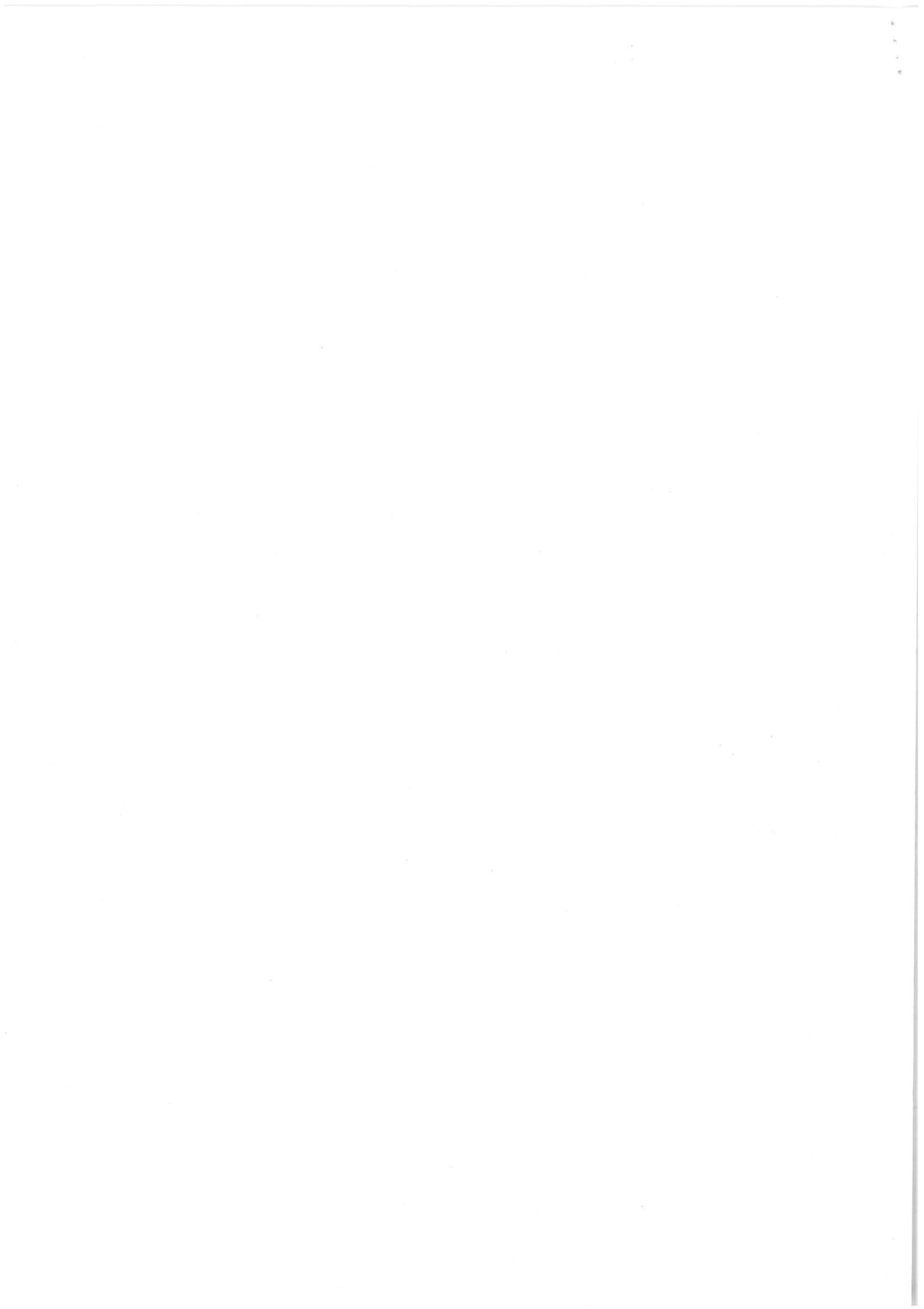
There were no related party transactions for the year ended 31 March 2024.

Off The Record

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	188,535	170,499
<b>Total incoming resources</b>	188,535	170,499
<b>EXPENDITURE</b>		
<b>Investment management costs</b>		
Property repairs	1,116	-
<b>Charitable activities</b>		
Wages	153,336	174,880
Pensions	7,602	7,298
Supervision	2,706	3,261
Volunteer Expenses	385	120
Computer Software	197	177
Licences	859	37
Subscriptions	322	275
Sessional Workers	54,958	64,824
Travel Costs	1,362	30
Office Provisions	382	364
	222,109	251,266
<b>Support costs</b>		
<b>Management</b>		
Rates and water	496	1,377
Insurance	4,495	4,504
Light and heat	4,114	3,447
Telephone	430	295
Postage and stationery	2,653	1,985
Sundries	899	652
	13,087	12,260
<b>Finance</b>		
Freehold property	-	424
<b>Information technology</b>		
Repairs and renewals	-	419
<b>Governance costs</b>		
Sundries	-	78
Accountancy and legal fees	1,000	985
Payroll Support Fees	78	-
	1,078	1,063
<b>Total resources expended</b>	237,390	265,432
<b>Net expenditure</b>	(48,855)	(94,933)

This page does not form part of the statutory financial statements



**OFF THE RECORD**

England & Wales - Charity number 508061

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# Accounts

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Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2023  
for  
Off The Record

Rowlinson Rainbow & Company  
5/7 New Road  
Radcliffe  
Greater Manchester  
M26 1LS

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The purposes of the charity are to provide and maintain a source of independent, free, confidential counselling for young people aged 10 to 25 years old within the areas of Tameside, Oldham and Rochdale. To create school and project based counselling provision for young people in the area of benefit, thus providing a natural social environment for the counselling service. To establish working partnerships for the benefit of young people, helping to develop awareness of mental health issues and practices that are responsive to young people's needs. To provide a non-stigmatising community-based counselling service that uses innovative and solution-focused approaches to mental/emotional health and education issues for young people.

The aims and objectives for the Charity are set by the management committee and informed by service user feedback and data collected through existing projects.

The main activities are:

- Face-to-face person centred counselling. This is delivered mainly in schools and from outreach projects in the community.
- Staff/work based supervision.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through we have paid due regard to the public benefit guidance published by the Charity Commission in compliance with its duties under section 4 of the Charities Act 2006.

As a key voluntary sector agency we will play a significant role, in terms of delivery and development of the wider prevention agendas across the borough of Tameside and Oldham for example, to deliver outcomes in line with local and national strategies.

### **Significant activities**

OTR's school counselling service operates in excess 20 schools across Tameside, Rochdale and Oldham. This service provides a qualified counsellor to work in schools for a set number of hours per week.

The OMG Projects in Oldham provide counselling services based in the community.

## Off The Record

### Report of the Trustees for the Year Ended 31 March 2023

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Main Activities and Projects**

We have paid due regard to the public benefit guidance published by the Charity Commission in compliance with its duties under section 4 of the Charities Act 2006.

As a key voluntary sector agency we will play a significant role, in terms of delivery and development of the wider prevention agendas across the borough of Tameside and Oldham, for example, to deliver outcomes in line with local and national strategies.

OTR's main activities over this period include:

- High quality face to face counselling.
- Individual projects targeted at vulnerable and marginalised young people.
- Partnership work with schools and colleges.
- Partnership work with the Mental Health Support Team to provide counselling in 8 schools.
- Supervision for professional staff working with young people.

Achievements.

I) OTR has counsellors based in 20 schools across Tameside, Oldham and Rochdale

II) Continued to deliver the West District Counselling Project, a community base counselling project based in Chadderton, Oldham in partnership with Chadderton and Werneth Councillors and their District Assemblies.

#### **FINANCIAL REVIEW**

##### **Financial review**

OTR has continued to face a challenging funding environment following the loss of the main counselling contract for the provision of a Young People's Mental and Emotional Health Services for Tameside. OTR's Trustees have attempted to mitigate the impact of the loss of this contract by expanding the school counselling programme, making a number of voluntary redundancies and offering remaining staff part-time contracts.

OTR received funding during this period for a variety of small funded projects, for example, in Oldham to maintain the Chadderton counselling project.

As a part of Off The Record's future, the Management Committee have concluded that OTR's current main office is no longer viable. Off The Record no longer runs face to face provision with young people in Hyde, therefore the main building, specifically its counselling rooms, have become surplus to requirements. The aim is to sell the building and relocate the main office and administrative functions. All money raised through the sale of the building will be reinvested into the charity.

##### **Investment policy and objectives**

The Charity drew up a new reserves policy in Feb 2021 and agreed to increase this provision to £75,000. It remains the aim of the committee to maintain a minimum unrestricted reserve of approximately £80,000 which would represent 2 to 3 months, which represent approximately 2 to 3 months running costs of the Charity. This is kept in case funding declines and we have to pay redundancy payments to staff. It is also looked on as a resource for emergency repairs or emergency replacement of capital items.

## **FINANCIAL REVIEW**

### **Reserves policy and Going Concern**

The balance held in unrestricted reserves at 31st March 2023 was £143,474 of which £101,534 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately two to three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

## **FUTURE PLANS**

The key objectives for the following year will be to:

- Plan to reapply for funding from The Big Lottery/Comic Relief and Children in Need.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The Charity is a registered charity and is constituted under a trust deed dated 19 SEPTEMBER 1978 AS AMENDED 5 MAY 1998 AND 16 JULY 2003.

### **Recruitment and appointment of new trustees**

New trustees are appointed by existing trustees and serve for 1 year after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 4 trustees, to a maximum of 12 trustees, with no more than 6 trustees due for re-appointment in any one year.

At the quarterly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to the Director.

Andrew Hansford was elected Chair of Trustees - 25.4.2017

### **Induction and training of new trustees**

All members of the management committee have a vote and retire annually but are eligible to be reappointed or co-opted again at the Annual General Meeting. Trustees and/or management committee members are recruited through Off The Record's (OTR's) partner organisations, advertising for posts or through other interested parties, e.g. service users and ex-service users.

The management committee have the power to invite people to join the committee in a consultative capacity but they do not have a vote. The Director, Counselling Manager and Administration Officer fall into this category.

All newly appointed trustees have an induction into the organisation, which includes meeting with the staff, volunteers, other Trustees and partner agencies where relevant. All Trustees have access to OTR's rolling training programme and a budget to access relevant training in relation to their post.

Off The Record

Report of the Trustees  
for the Year Ended 31 March 2023

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finance of the organisation, and are satisfied that procedures and systems are in place to mitigate our exposure to risks.

The trustees have identified that the Charity is exposed to 5 major risks:

- Loss for revenue from losing the Young People's Mental and Emotional Health Services for Tameside in 2021.
- Off The Record's long-term dependence on revenue from short-term grant funding.
- The emergence of competition in this sector, both from access to finite funding resources and to the numbers of potential clients.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

508061

**Principal address**

45 Clarendon Place  
Hyde  
Cheshire

**Trustees**

A Hansford Chair of Trustees  
Ms M Wignall Treasurer  
B Hegerty Secretary  
Ms H Bowers Board Member  
J Ward  
Ms J Foxton  
P Quinn  
I Young Acting Chief Executive

**Independent Examiner**

David rainbow  
Rowlinson Rainbow & Company  
5/7 New Road  
Radcliffe  
Greater Manchester  
M26 1LS

**Bankers**

Bank of Scotland  
40 Spring Gardens  
Manchester  
M2 1EN

Approved by order of the board of trustees on 16/1/24 and signed on its behalf by:



A Hansford - Trustee

Independent Examiner's Report to the Trustees of  
Off The Record

**Independent examiner's report to the trustees of Off The Record**

I report to the charity trustees on my examination of the accounts of Off The Record (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David rainbow

Rowlinson Rainbow & Company  
5/7 New Road  
Radcliffe  
Greater Manchester  
M26 1LS

Date: .....

Off The Record

Statement of Financial Activities  
for the Year Ended 31 March 2023

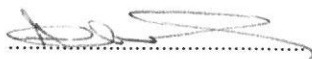
	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		155,054	15,445	170,499	307,907
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
wages		248,724	15,445	264,169	473,812
Other		1,263	-	1,263	462
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>		249,987	15,445	265,432	474,274
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>		(94,933)	-	(94,933)	(166,367)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		237,344	-	237,344	404,684
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		142,411	-	142,411	238,317
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Off The Record

Balance Sheet  
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	41,940	-	41,940	42,364
<b>CURRENT ASSETS</b>					
Debtors	6	17,992	-	17,992	34,562
Cash at bank		86,576	-	86,576	163,743
		<u>104,568</u>	<u>-</u>	<u>104,568</u>	<u>198,305</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(4,097)	-	(4,097)	(3,325)
		<u>100,471</u>	<u>-</u>	<u>100,471</u>	<u>194,980</u>
<b>NET CURRENT ASSETS</b>					
		<u>142,411</u>	<u>-</u>	<u>142,411</u>	<u>237,344</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>142,411</u>	<u>-</u>	<u>142,411</u>	<u>237,344</u>
<b>NET ASSETS</b>					
		<u>142,411</u>	<u>-</u>	<u>142,411</u>	<u>237,344</u>
<b>FUNDS</b>	8				
Unrestricted funds				142,411	237,344
<b>TOTAL FUNDS</b>				<u>142,411</u>	<u>237,344</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

  
.....  
A Hansford - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Freehold Property	1% on cost
Fixtures & Fittings	20% on cost
Office Equipment	20 % on cost
Computer Equipment	33.33% on cost

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

3. STAFF COSTS

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

	31.3.23	31.3.22
Support & Consultancy	<u>7</u>	<u>7</u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>198,512</u>	<u>109,395</u>	<u>307,907</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
wages	364,417	109,395	473,812
Other	<u>462</u>	<u>-</u>	<u>462</u>
<b>Total</b>	<u>364,879</u>	<u>109,395</u>	<u>474,274</u>
<b>NET INCOME/(EXPENDITURE)</b>	(166,367)	-	(166,367)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>404,684</u>	<u>-</u>	<u>404,684</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>238,317</u>	<u>-</u>	<u>238,317</u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2022 and 31 March 2023	<u>55,014</u>	<u>31,727</u>	<u>8,926</u>	<u>95,667</u>
<b>DEPRECIATION</b>				
At 1 April 2022	12,650	31,727	8,926	53,303
Charge for year	<u>424</u>	<u>-</u>	<u>-</u>	<u>424</u>
At 31 March 2023	<u>13,074</u>	<u>31,727</u>	<u>8,926</u>	<u>53,727</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>41,940</u>	<u>-</u>	<u>-</u>	<u>41,940</u>
At 31 March 2022	<u>42,364</u>	<u>-</u>	<u>-</u>	<u>42,364</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Debtors	14,656	31,849
Prepayments and accrued income	3,336	2,713
	<u>17,992</u>	<u>34,562</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Taxation and social security	2,519	1,897
Other creditors	1,578	1,428
	<u>4,097</u>	<u>3,325</u>

8. **MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	237,344	(94,933)	142,411
	<u>237,344</u>	<u>(94,933)</u>	<u>142,411</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	155,054	(249,987)	(94,933)
<b>Restricted funds</b>			
Tameside	15,445	(15,445)	-
	<u>170,499</u>	<u>(265,432)</u>	<u>(94,933)</u>

**Comparatives for movement in funds**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	404,684	(167,340)	237,344
	<u>404,684</u>	<u>(167,340)</u>	<u>237,344</u>

**8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	198,512	(365,852)	(167,340)
<b>Restricted funds</b>			
Tameside	109,395	(109,395)	-
<b>TOTAL FUNDS</b>	<u>307,907</u>	<u>(475,247)</u>	<u>(167,340)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	404,684	(262,273)	142,411
<b>TOTAL FUNDS</b>	<u>404,684</u>	<u>(262,273)</u>	<u>142,411</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	353,566	(615,839)	(262,273)
<b>Restricted funds</b>			
Tameside	124,840	(124,840)	-
<b>TOTAL FUNDS</b>	<u>478,406</u>	<u>(740,679)</u>	<u>(262,273)</u>

Off The Record

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

Off The Record

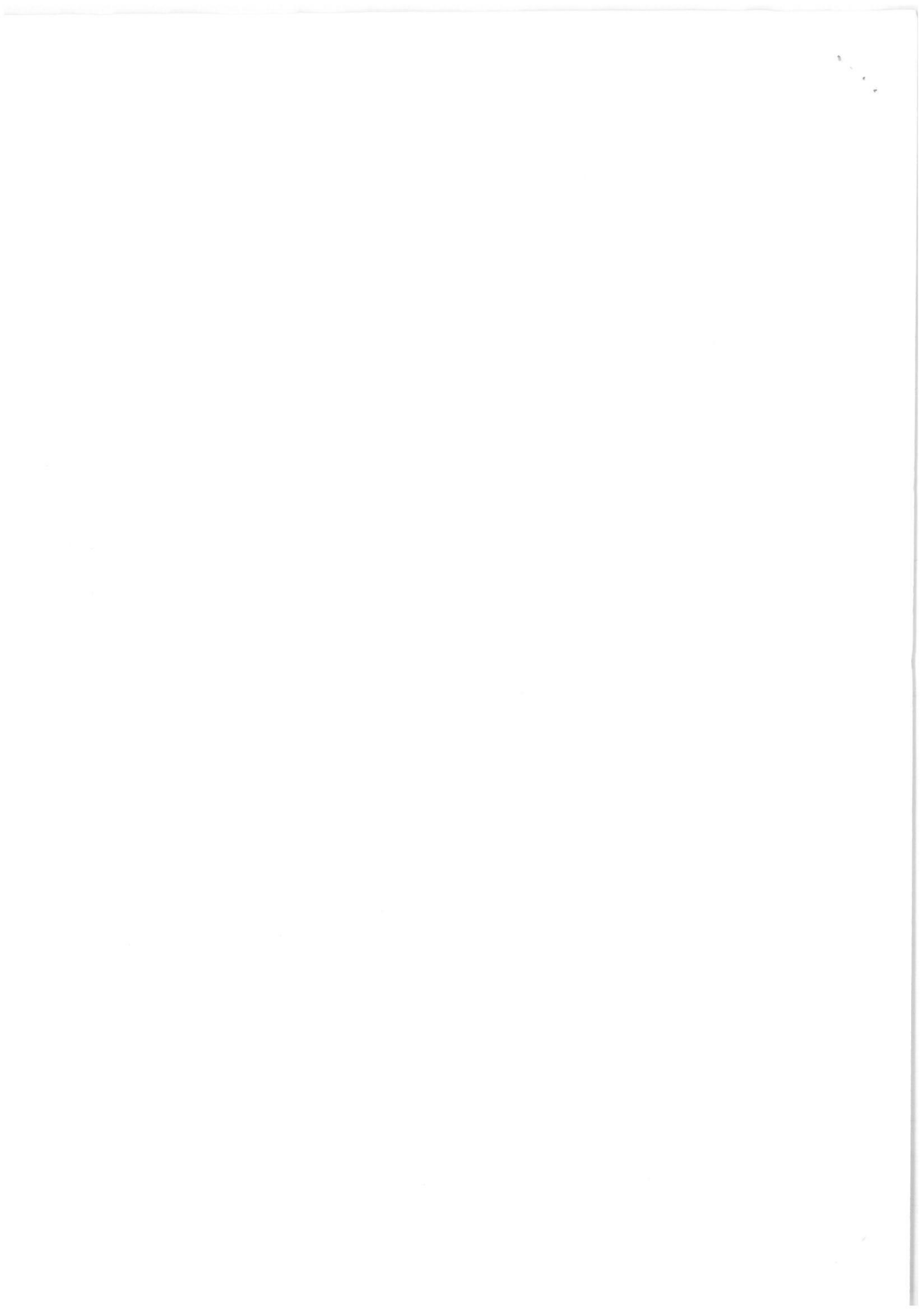
Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	170,499	307,907
<b>Total incoming resources</b>	<u>170,499</u>	<u>307,907</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	174,880	368,823
Pensions	7,298	8,944
Supervision	3,261	2,632
Volunteer Expenses	120	180
Computer Software	177	466
Licences	37	37
Subscriptions	275	275
Sessional Workers	64,824	77,415
Fines & Penalties	-	265
Travel Costs	30	115
Office Provisions	364	424
	<u>251,266</u>	<u>459,576</u>
<b>Support costs</b>		
<b>Management</b>		
Rates and water	1,377	2,014
Insurance	4,504	5,410
Light and heat	3,447	3,941
Telephone	295	1,794
Postage and stationery	1,985	160
Sundries	652	367
	<u>12,260</u>	<u>13,686</u>
<b>Finance</b>		
Freehold property	424	550
<b>Information technology</b>		
Repairs and renewals	419	462
<b>Governance costs</b>		
Sundries	78	-
Accountancy and legal fees	985	973
	<u>1,063</u>	<u>973</u>
Total resources expended	<u>265,432</u>	<u>475,247</u>
<b>Net expenditure</b>	<u>(94,933)</u>	<u>(167,340)</u>

This page does not form part of the statutory financial statements

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for the Year Ended 31 March 2023

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Balance Sheet	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13



**OFF THE RECORD**

England & Wales - Charity number 508061

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# Accounts

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Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2022  
for  
Off The Record

Rowlinson Rainbow & Company  
5/7 New Road  
Radcliffe  
Greater Manchester  
M26 1LS

Off The Record

Contents of the Financial Statements  
for the Year Ended 31 March 2022

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## Off The Record

### Report of the Trustees for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The purposes of the charity are to provide and maintain a source of independent, free, confidential counselling for young people aged 10 to 25 years old within the areas of Tameside, Oldham and Rochdale. To create school and project based counselling provision for young people in the area of benefit, thus providing a natural social environment for the counselling service. To establish working partnerships for the benefit of young people, helping to develop awareness of mental health issues and practices that are responsive to young people's needs. To provide a non-stigmatising community-based counselling service that uses innovative and solution-focused approaches to mental/emotional health and education issues for young people.

The aims and objectives for the Charity are set by the management committee and informed by service user feedback and data collected through existing projects.

The main activities are:

- Face-to-face person centred counselling. This is delivered mainly in schools and from outreach projects in the community.
- Staff/work based supervision.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through we have paid due regard to the public benefit guidance published by the Charity Commission in compliance with its duties under section 4 of the Charities Act 2006.

As a key voluntary sector agency we will play a significant role, in terms of delivery and development of the wider prevention agendas across the borough of Tameside and Oldham for example, to deliver outcomes in line with local and national strategies.

##### **Significant activities**

OTR's school counselling service operates in excess 25 schools across Tameside, Rochdale and Oldham. This service provides a qualified counsellor to work in schools for a set number of hours per week.

The OMG Projects in Oldham provide counselling services based in the community.

## Off The Record

### Report of the Trustees for the Year Ended 31 March 2022

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Main Activities and Projects**

We have paid due regard to the public benefit guidance published by the Charity Commission in compliance with its duties under section 4 of the Charities Act 2006.

As a key voluntary sector agency we will play a significant role, in terms of delivery and development of the wider prevention agendas across the borough of Tameside and Oldham, for example, to deliver outcomes in line with local and national strategies.

OTR's main activities over this period include:

- High quality face to face counselling.
- Individual projects targeted at vulnerable and marginalised young people.
- Partnership work with schools and colleges.
- Partnership work with the Mental Health Support Team to provide counselling in 8 schools.
- Supervision for professional staff working with young people.

Achievements.

I) OTR has met its major objectives for the year, principally to wind down and close the Young People's Mental Health Service in Tameside and signposting young people to other support services.

II) OTR has counsellors based in 25 schools across Tameside, Oldham and Rochdale.

#### **FINANCIAL REVIEW**

##### **Financial review**

OTR has continued to face a challenging funding environment following the loss of the main counselling contract for the provision of a Young People's Mental and Emotional Health Services for Tameside. OTR's Trustees have attempted to mitigate the impact of the loss of this contract by expanding the school counselling programme, making a number of voluntary redundancies and offering remaining staff part-time contracts.

OTR received funding during this period for a variety of small funded projects, for example, in Oldham to maintain the Chadderton counselling project.

##### **Investment policy and objectives**

The Charity drew up a new reserves policy in Feb 2021 and agreed to increase this provision to £75,000. It remains the aim of the committee to maintain a minimum unrestricted reserve of approximately £80,000 which would represent 2 to 3 months, which represent approximately 3 months running costs of the Charity. This is kept in case funding declines and we have to pay redundancy payments to staff. It is also looked on as a resource for emergency repairs or emergency replacement of capital items.

##### **Reserves policy and Going Concern**

The balance held in unrestricted reserves at 31st March 2022 was £238,372 of which £195,458 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately two to three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

## Off The Record

### Report of the Trustees for the Year Ended 31 March 2022

#### **FUTURE PLANS**

The key objectives for the following year will be to:

- Plan to reapply for funding from The Big Lottery/Comic Relief and Children in Need.
- To look at the possibility of selling the office in Hyde with the Trustee's approval.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is a registered charity and is constituted under a trust deed dated 19 SEPTEMBER 1978 AS AMENDED 5 MAY 1998 AND 16 JULY 2003.

##### **Recruitment and appointment of new trustees**

New trustees are appointed by existing trustees and serve for 1 year after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 4 trustees, to a maximum of 12 trustees, with no more than 6 trustees due for re-appointment in any one year.

At the quarterly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to the Director.

Andrew Hansford was elected Chair of Trustees - 25.4.2017

##### **Induction and training of new trustees**

All members of the management committee have a vote and retire annually but are eligible to be reappointed or co-opted again at the Annual General Meeting. Trustees and/or management committee members are recruited through Off The Record's (OTR's) partner organisations, advertising for posts or through other interested parties, e.g. service users and ex-service users.

The management committee have the power to invite people to join the committee in a consultative capacity but they do not have a vote. The Director, Counselling Manager and Administration Officer fall into this category.

All newly appointed trustees have an induction into the organisation, which includes meeting with the staff, volunteers, other Trustees and partner agencies where relevant. All Trustees have access to OTR's rolling training programme and a budget to access relevant training in relation to their post.

##### **Risk management**

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finance of the organisation, and are satisfied that procedures and systems are in place to mitigate our exposure to risks.

The trustees have identified that the Charity is exposed to 5 major risks:

- Loss for revenue from losing the Young People's Mental and Emotional Health Services for Tameside in 2021.
- Off The Record's long-term dependence on revenue from short-term grant funding.
- The emergence of competition in this sector, both from access to finite funding resources and to the numbers of potential clients.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

508061

##### **Principal address**

45 Clarendon Place  
Hyde  
Cheshire

Off The Record

Report of the Trustees  
for the Year Ended 31 March 2022

**Trustees**

A Hansford Chair of Trustees  
Ms M Wignall Treasurer  
B Hegerty Secretary  
Ms H Bowers Board Member  
J Ward  
Ms J Foxton  
P Quinn  
I Young Acting Chief Executive

**Independent Examiner**

David rainbow  
C.P.A.A.  
Rowlinson Rainbow & Company  
5/7 New Road  
Radcliffe  
Greater Manchester  
M26 1LS

**Bankers**

Bank of Scotland  
40 Spring Gardens  
Manchester  
M2 1EN

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

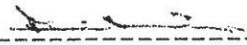
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 17.01.23 and signed on their behalf by:

-----  


Andrew Hansford  
CHAIR of TRUSTEES

Off The Record

Report of the Trustees  
for the Year Ended 31 March 2022

Approved by order of the board of trustees on 24 January 2023 and signed on its behalf by:



A Hansford - Trustee

Independent Examiner's Report to the Trustees of  
Off The Record

**Independent examiner's report to the trustees of Off The Record**

I report to the charity trustees on my examination of the accounts of Off The Record (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of C.P.A.A. which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David rainbow  
C.P.A.A.  
Rowlinson Rainbow & Company  
5/7 New Road  
Radcliffe  
Greater Manchester  
M26 1LS

24 January 2023

Off The Record

Statement of Financial Activities  
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		198,512	109,395	307,907
<b>EXPENDITURE ON</b>				
Charitable activities				
wages		364,417	109,395	473,812
Other		462	-	462
<b>Total</b>		<u>364,879</u>	<u>109,395</u>	<u>474,274</u>
<b>NET INCOME/(EXPENDITURE)</b>		(166,367)	-	(166,367)
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		404,684	-	404,684
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>238,317</u></u>	<u><u>-</u></u>	<u><u>238,317</u></u>

Off The Record

Balance Sheet  
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
<b>FIXED ASSETS</b>				
Tangible assets	4	42,364	-	42,364
<b>CURRENT ASSETS</b>				
Debtors	5	34,562	-	34,562
Cash at bank		163,743	-	163,743
		<u>198,305</u>	-	<u>198,305</u>
<b>CREDITORS</b>				
Amounts falling due within one year	6	(3,325)	-	(3,325)
		<u>194,980</u>	-	<u>194,980</u>
<b>NET CURRENT ASSETS</b>				
		<u>194,980</u>	-	<u>194,980</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>237,344</u>	-	<u>237,344</u>
<b>NET ASSETS</b>		<u>237,344</u>	-	<u>237,344</u>
<b>FUNDS</b>	7			
Unrestricted funds				<u>237,344</u>
<b>TOTAL FUNDS</b>				<u>237,344</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 January 2023 and were signed on its behalf by:



A Hansford - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Freehold Property	1% on cost
Fixtures & Fittings	20% on cost
Office Equipment	20 % on cost
Computer Equipment	33.33% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022.

Off The Record

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**3. STAFF COSTS**

	£
Wages and salaries	368,823
Other pension costs	8,944
	<u>377,767</u>

Wages and Salaries	£215,291
Redundancy	£153,699
Pensions	£ 8,777
Totals	£377,767

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

Support & Consultancy	<u>7</u>
-----------------------	----------

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

**4. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2021 and 31 March 2022	<u>55,014</u>	<u>31,727</u>	<u>8,926</u>	<u>95,667</u>
<b>DEPRECIATION</b>				
At 1 April 2021	12,100	31,727	8,926	52,753
Charge for year	550	-	-	550
At 31 March 2022	<u>12,650</u>	<u>31,727</u>	<u>8,926</u>	<u>53,303</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>42,364</u>	<u>-</u>	<u>-</u>	<u>42,364</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Debtors	31,849
Prepayments and accrued income	2,713
	<u>34,562</u>

Off The Record

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Taxation and social security	1,897
Other creditors	1,428
	<u>3,325</u>

**7. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	404,684	(167,340)	237,344
	<u>404,684</u>	<u>(167,340)</u>	<u>237,344</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	198,512	(365,852)	(167,340)
<b>Restricted funds</b>			
Tameside	109,395	(109,395)	-
	<u>307,907</u>	<u>(475,247)</u>	<u>(167,340)</u>

**8. RELATED PARTY DISCLOSURES**

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

Off The Record

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

£

**INCOME AND ENDOWMENTS**

**Donations and legacies**

Grants 307,907

**Total incoming resources** 307,907

**EXPENDITURE**

**Charitable activities**

Wages 368,823

Pensions 8,944

Supervision 2,632

Volunteer Expenses 180

Computer Software 466

Licences 37

Subscriptions 275

Sessional Workers 77,415

Fines & Penalties 265

Travel Costs 115

Office Provisions 424

459,576

**Support costs**

**Management**

Rates and water 2,014

Insurance 5,410

Light and heat 3,941

Telephone 1,794

Postage and stationery 160

Sundries 367

13,686

**Finance**

Freehold property 550

**Information technology**

Repairs and renewals 462

**Total resources expended** 474,274

**Net expenditure** (166,367)

**OFF THE RECORD**

England & Wales - Charity number 508061

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# Accounts

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**OFF THE RECORD**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2021**

Registered Charity No. 508061

# OFF THE RECORD

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## OFF THE RECORD

### Report of the trustees for the year ended 31<sup>st</sup> March 2021

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

### Objectives and activities

The purposes of the charity are to provide and maintain a source of independent, free, confidential counselling for young people aged 10 to 25 years old within the areas of Tameside, Oldham and Rochdale. To create drop-in and outreach centres for young people in the area of benefit, thus providing a natural social environment for the counselling service. To establish working partnerships for the benefit of young people, helping to develop awareness of mental health issues and practices that are responsive to young people's needs. To provide a non-stigmatising community-based counselling service that uses innovative and solution-focused approaches to mental/emotional health and education issues for young people.

The aims and objectives for the Charity are set by the management committee and informed by service user feedback and data collected through existing projects.

The main activities are:

- Face-to-face person centred counselling. This is delivered from our main counselling centre, in schools and from outreach projects in the community.
- Specialist counselling provision for the victims of domestic abuse, sexual abuse and child sexual exploitation.
- Training.
- Staff/work based supervision.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through we have paid due regard to the public benefit guidance published by the Charity Commission in compliance with its duties under section 4 of the Charities Act 2006.

As a key voluntary sector agency we will play a significant role, in terms of delivery and development of the wider prevention agendas across the borough of Tameside and Oldham for example, to deliver outcomes in line with local and national strategies.

### Main Activities and Projects.

- OTR's Main Service Counselling delivers the Children and Young People's Emotional Health Service for Tameside, commissioned by Tameside Council and Tameside Public Health.
- OTR's school counselling service operates in excess of 30 schools across Tameside, Rochdale and Oldham. This service provides a qualified counsellor to work in schools for a set number of hours per week.

## OFF THE RECORD

- The Time-2-Talk project is funded through the Community Wellbeing Programme and is a specialist service for young people suffering as a result of sexual abuse and child sexual exploitation.
- The OMG Projects in Oldham provide two counselling services based in the community.
- The Hattersley GP Practice, which places a counsellor at the GP's Surgery and 6 more counsellors in local schools.
- The Talk Shop Project is funded via the CCG and transformation budget. It is an open access drop-in run in partnership with the Anthony Seddon Fund, based in Ashton-U-Lyne.

### **A review of our achievements and performance: How our activities delivered public benefit**

We have paid due regard to the public benefit guidance published by the Charity Commission in compliance with its duties under section 4 of the Charities Act 2006.

As a key voluntary sector agency we will play a significant role, in terms of delivery and development of the wider prevention agendas across the borough of Tameside and Oldham, for example, to deliver outcomes in line with local and national strategies.

OTR's main activities over this period include:

- High quality face to face counselling.
- Individual projects targeted at vulnerable and marginalised young people.
- Counselling supervision for volunteers.
- Specialist counselling provision, including; Domestic Abuse and CSE counselling.
- Training on specific counselling issues - Gestalt Therapy, Anger Management.
- Accredited counselling skills courses.
- Partnership work with schools and colleges.
- Weekly drop-in services for crisis counselling and support.
- Supervision for professional staff working with young people.
- Partnership work in partnership with the Anthony Seddon Fund.

### **Achievements.**

- I) OTR has met its major objectives for the year, principally to develop and consolidate existing projects and services in Tameside, Oldham and Rochdale.
- II) OTR has counsellors based in 30 schools across Tameside, Oldham and Rochdale.
- III) OTR now manages 3 separate open access Drop-ins across Tameside

Off The Record worked with just under 1100 vulnerable and marginalised young people during this period.

### **Financial review**

OTR has continued to face a challenging funding environment with the main counselling contract, run by OTR, going out to tender in August 2021. OTR's Trustees have attempted to mitigate the impact of the potential loss of this contract by expanding the school counselling programme. OTR's Main Service is funded until August 2021.

## OFF THE RECORD

Off The Record has entered the tendering process for the Young People's Mental and Emotional Health Services for Tameside. Off The Record has been informed that they're likely to hear the outcome of the tendering process in June 2021.

OTR received funding during this period for a variety of small grant funded projects, for example, by Community and Voluntary Action Oldham to maintain counselling at Chadderton Project.

### **Investment powers and policy**

The Charity drew up a new reserves policy in Feb 2021 and agreed to increase this provision to £75,000. It remains the aim of the committee to maintain a minimum unrestricted reserve of approximately £80,000 which would represent 2 to 3 months, which represent approximately 3 months running costs of the Charity. This is kept in case funding declines and we have to pay redundancy payments to staff. It is also looked on as a resource for emergency repairs or emergency replacement of capital items.

### **Reserves policy and going concern**

The balance held in unrestricted reserves at 31<sup>st</sup> March 2021 was £329,684 of which £286,770 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately two to three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

### **Risk management**

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finance of the organisation, and are satisfied that procedures and systems are in place to mitigate our exposure to risks.

The trustees have identified that the Charity is exposed to 5 major risks:

- OTR's Main Service going out to tender in August 2021. The Charity has entered the tendering process for the Young People's Emotional Health Contract for Tameside. If OTR is successful it will run for 3 years, extendable to 5 years. However, Tameside Local Authority and Public Health is committed to the future implementation of a wide range of austerity measures, which will include reviewing all contracts with a view to making further cuts and even the cancellation of contracts.
- Off The Record's long-term dependence on revenue from short-term grant funding.
- The emergence of competition in this sector, both from access to finite funding resources and to the numbers of potential clients.
- The increasing demands for counselling by service users. OTR's waiting lists continue to grow and the young people are presenting with more and more complex needs.

### **Plans for Future Periods**

The key objectives for the following year will be to:

- To join a collaboration of local organisations and a Prime to fully participate in the tendering of young people's emotional health services in Tameside.
- Continue to work in partnership to develop and improve access to Healthy Young Minds (CAMHS) and the Young People's Mental Health Team as a part of the Single Point of Access in Tameside.
- Plan to reapply for funding from The Big Lottery/Comic Relief and Children in Need to continue our specialist counselling work with the victims of sexual abuse and domestic abuse.
- Continue to make cosmetic improvements to the décor of our main counselling office in Hyde.
- Look for quotes to repair the guttering on our main building.

### **Structure, governance and management**

The Charity is a registered charity and is constituted under a trust deed dated 19 SEPTEMBER 1978 AS AMENDED 5 MAY 1998 AND 16 JULY 2003.

### **Appointment of trustees**

New trustees are appointed by existing trustees and serve for 1 year after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 4 trustees, to a maximum of 12 trustees, with no more than 6 trustees due for re-appointment in any one year. At the quarterly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to the Director.

Andrew Hansford was elected Chair of Trustees - 25.4.2017

### **Trustee induction and training**

All members of the management committee have a vote and retire annually but are eligible to be reappointed or co-opted again at the Annual General Meeting. Trustees and/or management committee members are recruited through Off The Record's (OTR's) partner organisations, advertising for posts or through other interested parties, e.g. service users and ex-service users. The management committee have the power to invite people to join the committee in a consultative capacity but they do not have a vote. The Director, Counselling Manager and Administration Officer fall into this category.

All newly appointed trustees have an induction into the organisation, which includes meeting with the staff, volunteers, other Trustees and partner agencies where relevant. All Trustees have access to OTR's rolling training programme and a budget to access relevant training in relation to their post.

### **Reference and administrative information**

Charity Name: Off The Record

Charity Number: 508061

**Trustees**

Andrew Hansford	Chair of Trustees
Mary Wignall	Treasurer
Barry Hegerty	Secretary
Holly Bowers	Board Member
Jonathan Ward	
Judith Foxton	
Paul Quinn	

**Chief Executive**

Ian Young

**Principal Office**

45 Clarendon Place  
Hyde  
Cheshire  
SK14 2<sup>ND</sup>

**Independent Examiners**

Community Accountancy Service Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

**Bankers**

Bank of Scotland  
40 Spring Gardens  
Manchester  
M2 1EN

Co-operative Bank  
1 Balloon Street  
Manchester  
M4 4BE

**OFF THE RECORD****Trustees responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 23<sup>rd</sup> July 2021 and signed on their behalf by:

-----

Andrew Hansford  
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
OFF THE RECORD  
REGISTERED CHARITY NO. 508061**

I report on the accounts of the charity, for the Year Ended 31<sup>st</sup> March 2021, which are set out on pages 8 to 17.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity 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. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- 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 my attention.

**Basis of Independent Examiners Report**

My 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 below.

**Independent Examiner's Statement**

In connection with my examination, other than listed below, no matter has come to my attention :

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: AM King.....

AM King FCCA  
Date: 23<sup>rd</sup> July 2021

Community Accountancy Service Ltd  
The Grange, Pilgrim Drive, Beswick,  
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021**  
**(incorporating an Income and Expenditure Account)**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
<b>Income from:</b>					
Donations and legacies	(3)	116	-	116	200
Charitable Activities	(4)	163,093	179,323	342,416	356,095
Other Trading Activities	(5)	-	-	-	-
Investment Income		256	-	256	310
<b>Total</b>		<b>163,465</b>	<b>179,323</b>	<b>342,788</b>	<b>356,605</b>
<b>Expenditure on:</b>					
Charitable Activities	(6)	106,887	194,968	301,855	324,509
Other	(6)	102	-	102	1,225
<b>Total</b>		<b>106,989</b>	<b>194,968</b>	<b>301,957</b>	<b>325,734</b>
Net gains/(losses) on investments		-	-	-	-
<b>Net income/(expenditure)</b>		<b>56,476</b>	<b>(15,645)</b>	<b>40,831</b>	<b>30,871</b>
Transfers between funds	(17)	-	-	-	-
<b>Net movement in funds</b>		<b>56,476</b>	<b>(15,645)</b>	<b>40,831</b>	<b>30,871</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(17)	348,208	15,645	363,853	332,982
<b>Total funds carried forward</b>	(17)	<b>404,684</b>	<b>-</b>	<b>404,684</b>	<b>363,853</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 17 form part of these accounts.

**BALANCE SHEET AS AT 31 MARCH 2021**

	Notes	2021 £	2020 £
<b>Fixed assets:</b>			
Tangible assets	(11)	42,914	43,464
Total fixed assets		<u>42,914</u>	<u>43,464</u>
<b>Current assets:</b>			
Stocks	(12)	-	-
Debtors	(13)	74,220	48,626
Cash at Bank & in Hand		290,955	282,416
Total current assets		<u>365,175</u>	<u>331,042</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(15)	3,405	10,653
Net current assets or liabilities		<u>361,770</u>	<u>320,389</u>
Total assets less current liabilities		404,684	363,853
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
<b>Total net assets or liabilities</b>		<u><u>404,684</u></u>	<u><u>363,853</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	(17)	-	15,645
Unrestricted income funds	(17)	404,684	348,208
<b>Total charity funds</b>		<u><u>404,684</u></u>	<u><u>363,853</u></u>

Approved on behalf of the Trustees Management Committee

Mary Wignall

Treasurer

Andrew Hansford

Chair

Date: 23rd July 2021

The notes on pages 11 to 17 form part of these accounts.

## Statement of Cash Flows for the year ending 31 March 2021

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
<b>Net cash used in operating activities</b>	8,283	48,341
<b>Cash flows from investment activities:</b>		
Interest	256	310
Purchase of fixed assets	-	-
<b>Net cash provided by investing activities</b>	<u>256</u>	<u>310</u>
Increase/(decrease) in cash and cash equivalents during the year	8,539	48,651
Cash and cash equivalents brought forward	282,416	233,765
<b>Cash and cash equivalents carried forward</b>	<u><u>290,955</u></u>	<u><u>282,416</u></u>

**Notes to the accounts****1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 6 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

**(g) Costs of raising funds**

The costs of raising funds consists of events.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

**(i) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Freehold Property	1% on cost
Fixtures and Fittings	20% on cost
Office Equipment	20% on cost
Computer Equipment	33.33% on cost

**(j) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(k) Pensions**

The charity operates an auto-enrolment pensions scheme. The charity has no liability beyond administering the deductions and paying these to the pension company.

**(l) Debtors**

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

**(m) Creditors and provisions**

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

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil).

Trustee Barry Hegerty is also the company secretary of Off The Record Trading Limited the trading subsidiary of the charity.

**3. Donations and Legacies**

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Donations	116	-	116	200
	116	-	116	200
Previous reporting period	200	-	200	

**4. Income from charitable activities**

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Training and Counselling Income	163,093	-	163,093	128,079
Restricted and unrestricted grants:				
HMRC CVJRS	-	2,149	2,149	-
GMCA	-	-	-	14,275
TMBC	-	91,500	91,500	91,500
TMBC Waiting List Initiative	-	-	-	38,948
NHS Tameside CCG Talk Shop Provision	-	-	-	15,736
Action Together Community Wellbeing	-	24,958	24,958	24,958
NHS CCG Mental Health	-	56,000	56,000	-
OMBC	-	-	-	9,541
Action Together	-	-	-	14,200
42nd Street	-	4,716	4,716	18,858
	163,093	179,323	342,416	356,095
Previous reporting period	151,895	204,200	356,095	

## 5. Income from other trading activities

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Rental income	-	-	-	-
	-	-	-	-
Previous reporting period	-	-	-	-

## 6. Expenditure

	Counselling and Training Activities £	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
<b>Expenditure on charitable activities:</b>			
Employment Costs	168,786	168,786	188,639
Health & Safety	250	250	-
Supervision	3,272	3,272	2,416
Refreshments	97	97	421
Sessional Workers	111,494	111,494	77,381
Repairs	2,653	2,653	4,749
Volunteer Expenses	-	-	231
Travel	224	224	2,118
Equipment Rental and Minor Equipment	420	420	485
DBS Checks	1,114	1,114	331
Room Hire	-	-	292
Heat and Light	2,302	2,302	3,916
Subscriptions	426	426	371
Bad Debts	-	-	682
Childcare	-	-	228
Computer Costs	141	141	167
Cleaning	367	367	1,664
Telephone	1,776	1,776	1,641
Rates and Water	947	947	920
Insurance	3,412	3,412	3,323
Governance and Support Costs	3,085	3,085	32,611
Post, Printing & Stationery	539	539	1,001
Depreciation	550	550	922
	<u>301,855</u>	<u>301,855</u>	<u>324,509</u>
<b>Other expenditure:</b>			
Sundry	102	102	1,225
	<u>102</u>	<u>102</u>	<u>1,225</u>
	<u>301,957</u>	<u>301,957</u>	<u>325,734</u>
Unrestricted funds		106,989	137,179
Restricted funds		194,968	188,555
		<u>301,957</u>	<u>325,734</u>

**7. Analysis of expenditure on charitable activities**

As per note 6.

**8. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	942	942	type of expense
Professional Fees	1,849	-	1,849	type of expense
Payroll Expenses	294	-	294	type of expense
	<u>2,143</u>	<u>942</u>	<u>3,085</u>	

**9. Analysis of staff costs**

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Wages and Salaries	154,864	172,164
Redundancy	-	-
Social Security Costs	10,691	13,322
Pension Costs	<u>3,231</u>	<u>3,153</u>
	<u>168,786</u>	<u>188,639</u>
Charitable activities	168,786	188,639
Support costs	<u>-</u>	<u>-</u>
	<u>168,786</u>	<u>188,639</u>

The average number of employees during the year was 6 (previous year: 6).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £46,903 (previous year: £45,749, No employee has benefits in excess of £60,000 (previous year: none).

**10. Independent Examiner Fees**

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Independent examination fees	942	930
	<u>942</u>	<u>930</u>

**11. Tangible Fixed Assets**

	Freehold Property	Computer Equipment	Office Equipment	Fixtures and Fittings	Total
Cost	£	£	£	£	£
At 1 April 2020	55,014	8,926	12,936	18,791	95,667
Additions	-	-	-	-	-
At 31 March 2021	<u>55,014</u>	<u>8,926</u>	<u>12,936</u>	<u>18,791</u>	<u>95,667</u>
<b>Depreciation</b>					
At 1 April 2020	11,550	8,926	12,936	18,791	52,203
Charge for Year	550	-	-	-	550
At 31 March 2021	<u>12,100</u>	<u>8,926</u>	<u>12,936</u>	<u>18,791</u>	<u>52,753</u>
<b>NET BOOK VALUE</b>					
At 31 March 2021	<u>42,914</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,914</u>
At 31 March 2020	<u>43,464</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,464</u>

**12. Stocks**

The charity does not hold any stocks.

**13. Analysis of debtors**

	2021	2020
	£	£
Debtors	71,135	45,454
Prepayments	3,085	3,172
	<u>74,220</u>	<u>48,626</u>

Debtors and prepayments related to unrestricted funds both in 2021 and 2020.

**14. Creditors: amounts falling due within one year**

	2021	2020
	£	£
Creditors	501	1,205
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	965	969
Deferred income	-	6,540
Taxation and social security costs	1,939	1,939
	<u>3,405</u>	<u>10,653</u>

**15. Deferred income**

Deferred income comprises grants covering a period beyond the year end.

Balance as at 1 April 2020	6,540
Amount released to income earned from charitable activities	(6,540)
Amount deferred in year	-
Balance at 31 March 2021	<u>-</u>

**16. Creditors: amounts falling due after more than one year**

	2021	2020
	£	£
Provisions for liabilities	-	-
	<u>-</u>	<u>-</u>

## 17. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	273,208	163,465	(106,989)	-	329,684
Designated Fund	75,000	-	-	-	75,000
	<u>348,208</u>	<u>163,465</u>	<u>(106,989)</u>	<u>-</u>	<u>404,684</u>

## Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
General Fund	270,045	152,405	(137,179)	(12,063)	273,208
Designated Fund	62,937	-	-	12,063	75,000
	<u>332,982</u>	<u>152,405</u>	<u>(137,179)</u>	<u>-</u>	<u>348,208</u>

## Name of unrestricted fund:

General Fund

Designated Fund

## Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

To cover three months running costs

## Analysis of movements in restricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
42nd Street	-	4,716	(4,716)	-	-
NHS CCG Mental Health	-	56,000	(56,000)	-	-
GMCA	-	2,149	(2,149)	-	-
TMBC	-	91,500	(91,500)	-	-
NHS Tameside CCG Talk Shop Provision	5,245	-	(5,245)	-	-
Action Together Community Wellbeing	10,400	24,958	(35,358)	-	-
	<u>15,645</u>	<u>179,323</u>	<u>(194,968)</u>	<u>-</u>	<u>-</u>

## Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Action Together	-	14,200	(14,200)	-	-
42nd Street	-	18,858	(18,858)	-	-
TMBC	-	91,500	(91,500)	-	-
TMBC Waiting List Initiative	-	38,948	(38,948)	-	-
NHS Tameside CCG Talk Shop Provision	-	15,736	(10,491)	-	5,245
Action Together Community Wellbeing	-	24,958	(14,558)	-	10,400
	<u>-</u>	<u>204,200</u>	<u>(188,555)</u>	<u>-</u>	<u>15,645</u>

## Name of restricted fund:

42nd Street

NHS CCG Mental Health

GMCA

TMBC

NHS Tameside CCG Talk Shop Provision

Action Together Community Wellbeing

## Description, nature and purpose of the fund

to provide counsellors for schools

to provide counsellors for schools

to provide counsellors for schools

to provide counsellors for schools

to provide counsellors for schools

to provide counsellors for schools

## 18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	42,914	-	-	42,914
Cash at bank and in hand	215,955	75,000	-	290,955
Other net current assets/(liabilities)	70,815	-	-	70,815
Creditors of more than one year	-	-	-	-
<b>Total</b>	<u>329,684</u>	<u>75,000</u>	<u>-</u>	<u>404,684</u>

## Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	43,464	-	-	43,464
Cash at bank and in hand	191,771	75,000	15,645	282,416
Other net current assets/(liabilities)	37,973	-	-	37,973
Creditors of more than one year	-	-	-	-
<b>Total</b>	<u>273,208</u>	<u>75,000</u>	<u>15,645</u>	<u>363,853</u>

**19. Financial Instruments**

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

**20. Reconciliation of net movement in funds to net cash flow from operating activities**

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Net movement in funds	40,831	30,871
Add back depreciation	550	922
Deduct investment income	(256)	(310)
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(25,594)	29,905
Increase/(decrease) in creditors	(7,248)	(13,047)
<b>Net cash used in operating activities</b>	<u>8,283</u>	<u>48,341</u>