

**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.

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- 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.



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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.

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### 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

**OFF THE RECORD****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



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### 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:

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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)**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2021	Total Funds Year Ended 31 March 2020
	Further Details	£	£	£	£
<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>
<b>Net gains/(losses) on investments</b>					
		-	-	-	-
<b>Net income/(expenditure)</b>		<b>56,476</b>	<b>(15,645)</b>	<b>40,831</b>	<b>30,871</b>
<b>Transfers between funds</b>					
	(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>404,684</u>	<u>363,853</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>404,684</u>	<u>363,853</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
	301,855	301,855	324,509
<b>Other expenditure:</b>			
Sundry	102	102	1,225
	102	102	1,225
	301,957	301,957	325,734
Unrestricted funds		106,989	137,179
Restricted funds		194,968	188,555
		301,957	325,734

**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	55,014	8,926	12,936	18,791	95,667
<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	12,100	8,926	12,936	18,791	52,753
<b>NET BOOK VALUE</b>					
At 31 March 2021	42,914	-	-	-	42,914
At 31 March 2020	43,464	-	-	-	43,464

**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
	348,208	163,465	(106,989)	-	404,684

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
	332,982	152,405	(137,179)	-	348,208

## 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)	-	-
	15,645	179,323	(194,968)	-	-

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
	-	204,200	(188,555)	-	15,645

## 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>	329,684	75,000	-	404,684

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>	273,208	75,000	15,645	363,853

**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>	<b>8,283</b>	<b>48,341</b>