

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
<b>EXPENDITURE ON</b>					
Charitable activities					
wages		248,724	15,445	264,169	473,812
Other		1,263	-	1,263	462
<b>Total</b>		249,987	15,445	265,432	474,274
<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
<b>TOTAL FUNDS CARRIED FORWARD</b>		142,411	-	142,411	238,317

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>100,471</u>	<u>-</u>	<u>100,471</u>	<u>194,980</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	404,684	-	404,684
<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
<b>TOTAL FUNDS</b>	<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)	-
<b>TOTAL FUNDS</b>	<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
<b>TOTAL FUNDS</b>	<u>404,684</u>	<u>(167,340)</u>	<u>237,344</u>

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

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.

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

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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