

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

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With Thanks With Aimee
11/9/24

Aimee, OTR

Rowland Barrow & Company
17 New Street
Birmingham
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Greater Manchester
M26 1LS

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Contents of the Financial Statements
for the Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13

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.

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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.

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

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

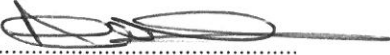
The notes form part of these financial statements

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Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	6	41,940	-	41,940	41,940
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	8	(5,095)	-	(5,095)	(4,097)
NET CURRENT ASSETS		<u>49,602</u>	<u>-</u>	<u>49,602</u>	<u>100,471</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>91,542</u>	<u>-</u>	<u>91,542</u>	<u>142,411</u>
NET ASSETS		<u>91,542</u>	<u>-</u>	<u>91,542</u>	<u>142,411</u>
FUNDS	9				
Unrestricted funds				91,542	142,411
TOTAL FUNDS				<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	-

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
	7	7
Support & Consultancy		

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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 £
COST				
At 1 April 2023 and 31 March 2024	55,014	31,727	8,926	95,667
DEPRECIATION				
At 1 April 2023 and 31 March 2024	13,074	31,727	8,926	53,727
NET BOOK VALUE				
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 £
Unrestricted funds			
General fund	142,411	(50,869)	91,542
TOTAL FUNDS	142,411	(50,869)	91,542

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	188,535	(239,404)	(50,869)
TOTAL FUNDS	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 £
Unrestricted funds			
General fund	237,344	(94,933)	142,411
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	155,054	(249,987)	(94,933)
Restricted funds			
Tameside	15,445	(15,445)	-
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	237,344	(145,802)	91,542
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	343,589	(489,391)	(145,802)
Restricted funds			
Tameside	15,445	(15,445)	-
TOTAL FUNDS	<u>359,034</u>	<u>(504,836)</u>	<u>(145,802)</u>

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	188,535	170,499
Total incoming resources	188,535	170,499
EXPENDITURE		
Investment management costs		
Property repairs	1,116	-
Charitable activities		
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
Support costs		
Management		
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
Finance		
Freehold property	-	424
Information technology		
Repairs and renewals	-	419
Governance costs		
Sundries	-	78
Accountancy and legal fees	1,000	985
Payroll Support Fees	78	-
	1,078	1,063
Total resources expended	237,390	265,432
Net expenditure	(48,855)	(94,933)

This page does not form part of the statutory financial statements

