

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

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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.

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 Foxton  
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
Charitable activities 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>

The notes form part of these financial statements



	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)
<b>NET CURRENT ASSETS</b>		<u>142,908</u>	<u>-</u>	<u>142,908</u>	<u>49,602</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>	9				
Unrestricted funds				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
	7	7
Support & Consultancy	<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	(156,604)	31,727	8,926	(115,951)
<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	(156,604)	31,727	8,926	(115,951)
<b>NET BOOK VALUE</b>				
At 31 March 2025	-	-	-	-
At 31 March 2024	41,940	-	-	41,940

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
	15,167	12,222

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
	4,963	5,095

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>	91,542	51,366	142,908

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.