

Off the Record (Bristol)
(A company limited by guarantee)

Report and Financial Statements
For the period 1 April 2013 to 31 March 2014

Charity number 1085351

Company number 4150044



Off the Record (Bristol)

Financial Statements for the period 1 April 2013 to 31 March 2014

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Off the Record (Bristol)

Report of the Board of Trustees for the period 1 April 2013 to 31 March 2014.

The Board of Trustees presents its report and audited financial statements for the period 1st April 2013 to 31st March 2014.

Reference and Administrative Information

Charity Name: Off the Record (Bristol)

Charity Registration Number: 1085351

Company Registration Number: 4150044

Registered Office: 2 Horfield Road, St Michael's Hill, Bristol, BS2 8EA

Board of Trustees

Tony Whitlock, Chair
Julie Ingram, Treasurer (Resigned June 2013)
Craig Lovatt, Treasurer (Joined September 2013)
Peter Hobbs,
Bob Sommers
Diana Wetz
Dr Rachel Brown
Dr Louise Molodynski
Sue Perry (Resigned March 2014)
Rachel O'Connor (Resigned March 2014)
Olivia Powell (Resigned March 2014)
Tim Manley
Josie Harrington (Joined September 2013)
Mhemooda Malek (Joined September 2013)

Company Secretary: Simon Newitt, 2 Horfield Road, St Michael's Hill, Bristol, BS2 8EA

Bankers: The Co-operative Bank, 16 St. Stephens Street, Bristol, BS1 1JR.

Auditor: Wormald & Partners, Chartered Accountants and Registered Auditor, Redland House, 157 Redland Road, Redland, Bristol, BS6 6YE

Our Aims and Objectives

Purposes and Aims

The Charity's purposes as set out in the objectives contained in the company's memorandum of association, and further developed in the current Business Plan, are:

- To become a young person led and centred organisation.
- To support young people to emotionally and practically empower themselves through the provision of free counselling, information, participation, and development work.
- To promote the positive mental health and well-being of all young people.
- To promote young people's rights and participation in relation to mental health and well-being in all areas of public life.

Delivering public benefit

All OTR's charitable activities focus on the provision of accessible and effective mental health support and campaigning for young people 11-25 resident in Bristol and the surrounding area. Such a programme of activity is invariably of public benefit insofar as it contributes to healthy, active citizens, family and community cohesion, and increased social inclusion and mobility. Public benefit is also derived from the prevention of escalating levels of mental ill-health among OTR's service users as a consequence of their accessing the organisation. That OTR offers a free and timely service for vulnerable young people is of public benefit in terms of cost-effectiveness in both the short and long term.

History, achievements, performance and future plans of the Charity

Off the Record (Bristol) was founded in 1965 and can justifiably claim to be one of the oldest youth counselling agencies in the country. The service began life as a result of a combined initiative between the Bristol Association of Youth Clubs and the Bristol Marriage and Family Guidance Council, who saw in their work a great unmet need for a free and confidential youth counselling service.

2013-14 was another busy year, as OTR moved into the first year of a new Business Plan (2013-16) and continued to grow services in a number of new and expanded directions. Our established counselling services continued to experience unprecedented demand (both in numbers and complexity) even despite the addition of Friday and Saturday opening, an art therapy service, and eight outreach services across the city. Our team of Youth Support Workers worked hard embedding a new model of psychologically informed youth work to help manage this demand, which totalled just under 3,000 calls and direct ongoing support for 1200 individuals by the end of the year.

The Mentality Project finished their three-year funding granted by Comic Relief with a youth-led conference in January attended by over 150 parents, young people and professionals. Shortly afterwards we received the good news that Comic Relief were to continue to fund the project, which in this final year reached over 5000 young people through workshops, training and events in schools and other youth settings.

Our psycho-education project, The Resilience Lab entered its second year, offering bi-weekly workshops that taught over 200 different young people about self care, stress management and healthy coping strategies. We also developed targeted youth work support for Black and Minority Ethnic young women in Easton, and right at the end of the year took on the specialist youth work contract for Lesbian, Gay, Bisexual and Transgender young people within the Bristol Youth Links consortium.

Much of the year was spent strategically engaged in the largest tender OTR has been involved with in its history. The re-commissioning of adult community mental health services across the city presented an opportunity for OTR to try and secure for the first time statutory

resources for those young people aged 18-25 accessing our support. A complex and wide ranging partnership of ten third sector providers (including OTR) and Avon and Wiltshire Mental Health NHS Partnership Trust eventually won the five year contract to deliver radical new citywide mental health services in the city. For OTR, this work will compliment the expanded NHS IAPT talking therapies service which expanded as the year wore on, and will provide a strong basis from which to compete for the upcoming local CAMHS re-procurement in 2015-16.

Finally, investment in the OTR infrastructure also continued, with the ground floor at St Michaels Hill given a long overdue refurbishment to give the main service a more contemporary look and feel.

Financial Review

Reserves Policy

The Board of Trustees has examined the Charity's requirement for reserves in the light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the Charity should be between three and six months of the expenditure. The total expenditure for 2013/14 was £394,694 therefore the target is £98,674 - £197,347 in general reserves. The reserves are needed to meet the working capital requirements of the Charity and the Executive are confident that at this level they would be able to continue the current activities of the Charity in the event of a significant drop in funding. At the end of 2013/14 free cash reserves stood at £92,031, which represents just less than three months running costs.

In recognition of the importance of maintaining a healthy level of reserves the Board of Trustees have included reserve balances on the organisations risk register which is reviewed by the Board on a quarterly basis.

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 1st October 2007 and registered as a charity in 1964. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Appointment of the Board of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association there are a minimum of four and maximum of fifteen trustees. Not more than three trustees may be volunteers and a third of trustees must retire at each AGM, with the longest in office retiring first

Trustee Management and Training

All trustees are fully inducted into OTR's governance. Trustees are drawn from a variety of health, education and social care professional backgrounds and a skills analysis is kept to ensure trustees are able to contribute in full.

Risk Assessment and Management

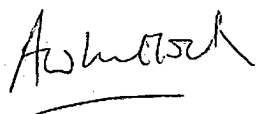
The Board of Trustees has reviewed the major risks to which the Charity is exposed, and have taken steps to mitigate those risks identified.

Responsibilities of the Board of Trustees

Company law requires the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the surplus or deficit of the charitable company for that period. In preparing those financial statements, the Board of Trustees is required to

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it's inappropriate to presume that the company will continue its operations

The Board of Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

A handwritten signature in black ink, appearing to read 'Tony Whitlock', with a horizontal line underneath.

Tony Whitlock (Director)

Off The Record - Bristol

Statement of Financial Activities for the year ending 31st March 2014 (Incorporating an Income and Expenditure Account)

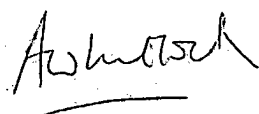
	Notes	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £	Total Funds 2013 £
Incoming Resources					
Donations		14,607		14,607	7,060
Grants and contracts for counselling and advice	2	61,290	318,652	379,942	304,547
Interest Receivable		153		153	149
Training Courses		0		0	2,030
Other income		0		0	1,093
Total Incoming Resources		<u>76,050</u>	<u>318,652</u>	<u>394,702</u>	<u>314,879</u>
Resources Expended					
Direct Charitable Expenditure		35,856	316,608	352,464	274,134
Management and Administration		39,945	2,285	42,230	35,982
Total Resources Expended	3	<u>75,801</u>	<u>318,893</u>	<u>394,694</u>	<u>310,116</u>
Net Incoming Resources for the year	4	249	(241)	8	4,763
Total Funds 1 April 2013		<u>118,357</u>	<u>9,901</u>	<u>128,258</u>	<u>123,495</u>
Total Funds 31 March 2014	10	<u>118,606</u>	<u>9,660</u>	<u>128,266</u>	<u>128,258</u>

Off The Record - Bristol
Balance Sheet as at 31st March 2014

	Notes	2014 £	2013 £
<u>Fixed Assets</u>			
Tangible Assets	6	20,029	20,029
<u>Current Assets</u>			
Debtors	7	45,830	16,084
Other Debtors	8	446	0
Cash at bank and in hand		92,030	112,015
Total Current Assets		138,306	128,099
Creditors: amounts falling due within one year	9	30,069	19,870
Net Current Assets		108,237	108,229
Total Assets less Current Liabilities		<u>128,266</u>	<u>128,258</u>
<u>Funds</u>			
Restricted Funds		9,660	9,901
Unrestricted Funds		118,606	118,357
Total Funds	10	<u>128,266</u>	<u>128,258</u>

These accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 16th June 2014 and is signed on its behalf by:



Tony Whitlock (Director)

Notes forming part of the Financial Statements for the period 31st March 2014

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005), the Companies Act 2006 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice 2005 (SORP 2005).

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT, which is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs directly incurred by the Charity in the delivery of its activities and services for its beneficiaries.

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fee and costs linked to the strategic management of the Charity.

Fixed Assets

Fixed assets are stated at cost or valuation.

2. Incoming resources from activities to further the charity's objectives

	Unrestricted	Restricted	2014 Total	2013 Total
	£	£	£	£
Bristol City Council	0	27,800	27,800	69,739
City Of Bristol College	16,875		16,875	13,395
NHS Bristol	0	25,000	25,000	86,182
Children In Need		25,545	25,545	24,930
Bristol Clinical Commissioning Group		45,000	45,000	0
St James Place		10,000	10,000	0
Comic Relief		38,810	38,810	37,820
IAPT Funding	35,162		35,162	0
CYP IAPT		8,148	8,148	0
The Big Lottery Fund		54,600	54,600	53,010
Bristol Schools		2,060	2,060	9,559
Bristol Youth Links		66,451	66,451	9,912
Other Grants	23,860	15,238	39,098	0
Total Grants and Contracts	75,897	318,652	394,549	304,547

3. Total resources expended

	Direct Charitable Expenditure	Management & Admin	2014 Total	2013 Total
	£	£	£	£
Staff Costs	179,807	41,730	221,537	181,283
Counselling & Volunteer Costs (inc Outreach)	91,672		91,672	64,425
Subsistence (inc Travel)	3,178		3,178	0
NNDR	509		509	495
Rents & Room Hire	7,716		7,716	0
Lighting, Heating and Water	3,050		3,050	1,874
Repairs and Maintenance	14,824		14,824	17,151
Insurance	2,975		2,975	2,464
Telephone	9,106		9,106	7,826
I.T. Equipment & Maintenance	8,257		8,257	7,282
Equipment	5,443		5,443	4,918
Audit Fee		500	500	413
Fund Raising Costs	2,160		2,160	0
Consultants Fee	0		0	3,194
Marketing (includes Printing & stationery)	9,609		9,609	8,836
Canteen	2,253		2,253	1,790
Subscriptions	1,281		1,281	1,006
Misc	811		811	652
Freedom Youth	1,385		1,385	1,845
Training Costs	7,912		7,912	2,729
Legal Fees	516		516	1,933
Total resources expended	352,464	42,230	394,694	310,116

4. Net incoming resources for the year

This is stated after charging

	2014 £	2013 £
Audit Fee	500	413

5. Staff costs and numbers

	2014 £	2013 £
Gross Salaries and National Insurance	221,537	173,535

The average number of full time equivalents employed by the charity during the year was as follows

Number of support staff	9	13
Number of management staff	1	1
	10	14

There are many part time volunteers working for the benefit of young people through the trust.

The trustees received no remuneration for their services and no reimbursed expenses were paid to the trustees during the year. (2013: £Nil)

6. Tangible Fixed Assets

	Freehold Property £
Cost or Valuation 1 April 2013	20,029
Additions in Year	0
Disposals in Year	0
Net Book Value 31 March 2014	20,029

7. Debtors

	2014 £	2013 £
General Debtors	45,830	16,084

8. Other Debtors

	2014 £	2013 £
Prepayments	446	0

9. Creditors: amounts falling due within one year

	2014 £	2013 £
Other creditors and accruals	30,069	19,870

10. Movements in funds

	At 31 March 2013 £	Incoming Resources £	Outgoing Resources £	At 31 March 2014 £
Restricted Funds:				
Bristol City Council	0	27,800	(27,800)	0
Bristol Clinical Commissioning Group	0	45,000	(45,000)	0
Bristol Schools	0	2,060	(2,060)	0
Bristol Youth Links	9,912	66,451	(66,451)	9,912
Children In Need	6	25,545	(25,545)	6
Comic Relief	(258)	38,810	(38,810)	(258)
CYP IAPT	0	8,148	(8,148)	0
NHS Bristol	0	25,000	(25,000)	0
St James Place	0	10,000	(10,000)	0
The Big Lottery Fund	241	54,600	(54,841)	0
Other Restricted Funds	0	15,238	(15,238)	0
Total Restricted Funds	9,901	318,652	(318,893)	9,660
Unrestricted Funds:				
General Funds	118,357	76,050	(75,801)	118,606
Total Unrestricted Funds	118,357	76,050	(75,801)	118,606
Total Funds	128,258	394,702	(394,694)	128,266

Purpose of Restricted Funds

Bristol City Council Information and Support grant and Children In Need provides full funding for OTR's Youth Support Worker service. Bristol Youth Links funding provides for the core counselling service.

NHS Bristol funds targeted work with BME children and young people and funds additional outreach work.

Comic Relief funds the Mentality Youth Leadership Project providing an opportunity for young people to lead on innovative campaigns.

The Big Lottery Reaching Communities grant funds our Talking Points project, providing a counselling service to young people in six outreach localities across the City.

Various schools in Bristol for counselling at those schools.

10 (i). Analysis of Net Assets Between Funds

	Restricted	Unrestricted	Total Funds
	£	£	£
Tangible Fixed Assets	0	20,029	20,029
Cash at Bank & in Hand	9,660	82,370	92,030
Other Net Current Assets	0	16,207	16,207
	<u>9,660</u>	<u>118,606</u>	<u>128,266</u>

11. Limited Liability

The charitable company is limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability of each member is limited to £1 per member of the Charity as stated in the Memorandum and Articles of Association.

Your Ref:

Our Ref: NAD/MW/4736

When telephoning or calling
please ask for Mr Dando

Date: 1 October 2014

Mr S Newitt
Off The Record (Bristol)
2 Horfield Road
St Michael's Hill
Bristol
BS2 8EA

WORMALD & PARTNERS

Chartered Accountants

REDLAND HOUSE
157 REDLAND ROAD

REDLAND

BRISTOL BS6 6YE

Telephone: (0117) 973 6856

Fax: (0117) 974 5200

D. R. Patel, F.C.A.
N. A. Dando, F.C.A., Dip. P.F.S.

Consultants:-
E. J. C. Wormald, F.C.A.
A. R. Kites, B.A., F.C.A., C.T.A.

Dear Simon

Audited Accounts for the Year Ended 31 March 2014

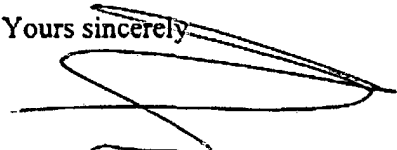
Further to our emails, we are pleased to enclose herewith a copy of our Auditor's Report in respect of your charity's accounts for the year ended 31 March 2014.

We can confirm that there are no adjustments to be made to the Report and Accounts.

Now that the audit is completed, we take this opportunity of enclosing of our firm's costs in connection with this work for your kind attention in due course.

In the meantime, should you have any queries regarding this letter or enclosure then please contact us.

Yours sincerely



N A Dando
(neildando@wormaldandpartners.co.uk)
Wormald & Partners

ps The charity's accounting records are available for collection when convenient.



INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF

OFF THE RECORD (BRISTOL)

We have audited the financial statements of Off The Record (Bristol) for the year ended 31 March 2014 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of Trustees and Auditors

As explained more fully in the Trustees' Responsibilities Statement, the trustees (some of whom are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the Audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF

OFF THE RECORD (BRISTOL) (CONTINUED)

Opinion on Financial Statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2014 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Matters on which we are Required to Report by Exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements;
- the charitable company has not kept adequate accounting records;
- the financial statements are not in agreement with the accounting records and returns, or
- we have not received all the information and explanations we require for our audit.



Wormald & Partners
Statutory Auditor
Redland House
157 Redland Road
Redland
Bristol
BS6 6YE

Date: 16th June 2014.

Wormald & Partners is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.