

Off the Record (Bristol)

(A company limited by guarantee)

**Report and Financial Statements
For the period 1 April 2015 to 31 March 2016**

Charity number 1085351

Company number 4150044

Off the Record (Bristol)

Financial Statements for the period 1 April 2015 to 31 March 2016

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Off the Record (Bristol)

Report of the Board of Trustees for the period 1 April 2015 to 31 March 2016.

The Board of Trustees presents its report and audited financial statements for the period 1st April 2015 to 31st March 2016

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2016 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association 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 the Republic of Ireland (FRS 102) (effective 1 January 2015).

Chair's Report

2015 saw the Off The Record's 50th anniversary. Over those 50 years the charity has changed significantly, but its aims remain much the same as they did then – the provision of a free, confidential service.

OTR is one of the oldest established young people's counselling services in the country. It began as a combined initiative between the Bristol Association of Youth Clubs and the Bristol Marriage and Family Guidance Council. The organisation has grown and developed over the years, with services and projects across Bristol and South Gloucestershire. Needless to say, our level of funding and establishment have grown too, however we are proud that 75% of all income goes straight to front line services. The organisation also recognises the importance of recruiting and retaining the very best staff and volunteers, and accordingly invest heavily in their progress and development.

2015 was an exciting year for OTR. We kicked the year off with a birthday party and went on to win the prestigious GSK Impact Award. GSK, in partnership with the Kings Fund award 10 charities each year in recognition of the excellent work they do to improve people's health and wellbeing. This really is a significant award, resulting in considerable positive publicity, some much needed unrestricted funding and a package of training and development activities.

The year has been a challenging one to the voluntary sector. Finances remain tight, particularly as the public sector continues to face cuts to central Government financing. The organisation also had to consider the implications of the closure of Kids Company as well as a changing demographic, leading to young people with ever more complex and serious issues requiring our services. OTR dealt with all these issues in a timely and effective manner. A brand new clinical model was introduced in June. This introduced a new clinical management structure and in-house supervision across the organisation, ensuring OTR has the controls in place to effectively and safely provide support regardless of the severity of the issues facing service users. We have also recognised the need to ensure OTR maintains a sound financial base. 75% of our income currently comes from various Government sources. Ideally we would like to reduce this to 50%. 2015 saw the appointment of a full time fund raiser, along with the trial of a number of trading activities.

Finally, I would like to thank all of our funders, the staff and volunteers, all of who, as ever, have done a fabulous job during the year. To know more visit our website www.otrbristol.org.uk



Tony Whitlock (Director) 5/9/2016

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 support young people to empower and intellectually defend themselves through the provision of mental health services and development work.
- To promote positive mental health and the resilience of all young people.
- To challenge the wider social and structural inequalities that lead to poorer mental health and life chances.

Delivering public benefit

In shaping our objectives for the year and planning our activities the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)".

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 South Gloucestershire. 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.

The strategies employed to achieve the charity's aims and objectives are to:

1. Deliver a range of direct mental health support including one-to-one and group talking and creative therapies, online support and casework.
2. Deliver a programme of preventative psychological education and digital resources for young people in schools and other youth settings (called The Resilience Lab).
3. Deliver a programme of targeted youth work to engage communities of young people that face barriers to accessing services early and social disadvantages and discrimination that lead to poorer mental health.
4. Run participatory social action projects to de-stigmatise mental health with young people who have lived experience of mental health difficulties.
5. Deliver training to professionals.

Achievements and Performance

In our fiftieth year OTR continued a trajectory of growth and greater impact. The year began with a re-structure of the clinical services we offer. Following consultation and consideration of the clinical risks the charity was being exposed to, we brought clinical supervision in-house, recruited a new layer of management and administrative support to consolidate our increased staffing, and scaled up several projects. Inevitably, this process of change was a real challenge to effect smoothly, but it has increased our capacity to support young people safely. Nonetheless, demand for OTR support has scaled new heights and continues to present us with the challenge of sometimes long waits for support.

In August we entered into a partnership with North Bristol Trust (who at the time provided CAMH services in Bristol and South Gloucestershire), Bristol City Council and Impact Wellbeing to establish a new pilot service offering outreach mental health support to young people admitted to the three A&E hospital departments in the city. This led to our participation on a Royal College of Psychiatrists Expert Reference Group for crisis care for young people.

Our partnership with Avon and Wiltshire Mental Health Partnership NHS Trust supporting young people making the transition from CAMHS to adult mental health services launched fully, as did our presence within the Early Intervention in Psychosis team. Both this and the crisis work with CAMHS have been undertaken to help improve care pathways for young people moving through and around the core OTR service.

Freedom, our Bristol City Council (Youth Links) programme for young people questioning their gender and/or sexual identities continued to grow through 15/16. Partnerships with the Anti Bullying Alliance (to develop resources that prevent trans-phobic bullying in schools), and with Out Stories (to develop an oral history project about Freedom in it's 20th Anniversary year), helped extend our impact in this area of work.

In partnership with Nilaari Agency and with funding from Esmee Fairbairn Foundation and the Pilgrim Trust we launched a new project targeted at supporting Black and Minority Ethnic young people called Zazi – a Zulu word that means '*know yourself, know your strength*'. Like Freedom, Zazi has been designed to engage young people early in a psych-social group based format, with spin off work on gang exit strategies and for girls and young women in the inner city.

Our psycho-education project The Resilience Lab extended it's reach into South Gloucestershire this year, and Mentality continued their excellent anti-stigma campaigning, taking their message all the way up to parliament and the Health Select Committee.

Financial Review

OTR is a fast moving organisation. 2015/16 saw OTR almost double in size. Principle sources of income remain the public sector (around 75%). Given a landscape that remains hugely challenging OTR continues to thrive. However we recognise how important it is to achieve a balance of income, including from trusts and trading. Moving forward, an important goal is to move away from reliance on state funding. That said we recognise the essential contribution made by our existing funders.

Our surplus of £72k provides a much needed boost to our reserves. We remain slightly below or target of three months running costs, but Trustees are confident that the current level of reserves will enable us to maintain core services in the event of a funding issue. Any surpluses over and above those required to cover risks will be used toward infrastructure investment, including the development of IT and on-line services.

Reserves Policy and Going Concern

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 2015/16 was £1,149,697 therefore the target is £287,424 - £574,848 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 2015/16 free cash reserves stood at £229,183, which represents less than three months running costs. The trustees are of the view that OTR is a going concern.

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.

Plans for future periods

Through the end of 2015 work began on a substantial consultation for development of a new business and strategic plan for OTR. The work done on this plan forms the focus for the next five years, re-positioning and thinking some key areas of operations, culture and resource. The central challenge for

the coming period is to consolidate the rapid growth of recent years, move towards greater financial independence and find a lasting estates solution to our service delivery.

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

Advisors

Company Secretary: Dr 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

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year are as follows:

Tony Whitlock, Chair
Craig Lovatt, Treasurer
Peter Hobbs,
Bob Sommers (resigned April 2015)
Diana Wetz
Dr Rachel Brown
Tim Manley
Josie Harrington (resigned June 2015)
Mhemooda Malek (resigned April 2015)
Jean Sapeta (appointed April 2015)
Jochen Binder (appointed September 2015)
Mandy Bancroft (appointed September 2015)

Key Management Personnel

Chief Executive Officer – Simon Newitt
Clinical Director – Niklas Serning
Service Manager – Jonathan Parker
Service Manager – Karen Black
Team Leader – Cat Taylor
Team Leader – Rosie Backhouse

Structure, Governance and Management

Governing Document

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, legal and finance professional backgrounds and a skills analysis is kept to ensure trustees are able to contribute in full.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A Chief Executive is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations the Chief Executive has delegated authority, within prescribed limits, for operational matters including finance, employment and clinical related activities

Pay Policy for Senior Staff

The directors consider the charity's trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating OTR on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

The pay of senior staff is reviewed annually and normally increased in line with an agreed incremental salary scale. Pay levels are regularly benchmarked against similar roles in appropriate voluntary sector organisations.

Risk Assessment and Management

The trustees have a risk management strategy which comprises:

- a quarterly review of the principal risks and uncertainties that the charity face
- the establishment of policies, systems and procedures to mitigate those risks identified in the quarterly review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Responsibilities of the Board of Trustees

The charity trustees (who are also the directors of Off The Record for the purposes of company law) are responsible for preparing the trustees annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 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.



Tony Whitlock (Director) 07/12/2016

Statement of Financial Activities for the year ending 31st March 2015
(Incorporating an Income and Expenditure Account)


		Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Total Funds 2015 £
	Note				
Incoming Resources					
Donations		16,270		16,270	7,406
Grants and contracts for counselling and advice	2	333,317	866,111	1,199,428	626,932
Interest Receivable		129		129	115
Training Courses		6,162		6,162	13,765
Total Incoming Resources		<u>355,878</u>	<u>866,111</u>	<u>1,221,989</u>	<u>648,218</u>
Resources Expended					
Direct Charitable Expenditure		210,543	766,794	977,337	550,322
Management and Administration		73,436	98,924	172,360	49,238
Total Resources Expended	3	<u>283,979</u>	<u>865,718</u>	<u>1,149,697</u>	<u>599,560</u>
Net Incoming Resources for the year	4	71,899	393	72,292	48,658
Other recognised gains / losses					
Gain on revaluation of fixed assets for Charity's own use		-	-	-	174,971
Total Funds 1 April 2015		<u>352,284</u>	<u>(388)</u>	<u>351,896</u>	<u>128,267</u>
Total Funds 31 March 2016	10	<u>424,183</u>	<u>5</u>	<u>424,188</u>	<u>351,896</u>

Off The Record - Bristol
Balance Sheet as at 31st March 2015

	Notes	2016 £	2015 £
<u>Fixed Assets</u>			
Tangible Assets	6	195,000	195,000
<u>Current Assets</u>			
Debtors	7	227,539	60,708
Other Debtors	8	7,995	3,125
Cash at bank and in hand		207,038	142,516
Total Current Assets		442,572	206,349
Creditors: amounts falling due within one year	9	213,384	49,453
Net Current Assets		229,188	156,896
Total Assets less Current Liabilities		<u>424,188</u>	<u>351,896</u>
<u>Funds</u>			
Restricted Funds		5	(388)
Unrestricted Funds		424,183	352,824
Total Funds	10	<u>424,188</u>	<u>351,896</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 5th September 2016 and is signed on its behalf by:



Tony Whitlock (Director)

5/9/2016

Statement of Cashflows for the year ending 31 March 2016

	2016 £	2015 £
Cash used in operating activities	64,393	50,370
Cash flows from investing activities		
Interest Income	129	115
Cash provided by (used in) investing activities	129	115
Cash used in financing activities	-	-
Increase (decrease) in cash and cash equivalents in the year	64,522	50,485
Cash and cash equivalents at the beginning of the year	142,516	92,031
Total cash and cash equivalents at the end of the year	207,038	142,516

Notes forming part of the Financial Statements for the period 31st March 2016

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 in accordance with 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 the Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

Off the Record (Bristol) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s)

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

			2016	2015
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Bristol City Council		27,800	27,800	27,800
City Of Bristol College	19,470		19,470	19,350
Children In Need			-	26,145
Bristol CCG CAMHS		84,595	84,595	50,895
		157,746	157,746	-
South Glos Clinical Commissioning Group		69,000	69,000	38,000
Avon & Wiltshire NHS Trust		136,392	136,392	34,499
Time to Change			-	31,191
Youth Access	50,500		50,500	-
		36,908	36,908	-
Comic Relief		39,710	39,710	38,810
IAPT Funding		70,000	70,000	90,553
North Bristol NHS Trust (CYP IAPT)	117,500		117,500	52,009
	40,000		40,000	-
The Big Lottery Fund		57,735	57,735	38,310
Bristol Schools			-	1,839
Bristol Youth Links		145,581	145,581	143,220
Bristol City Council Public Health			-	15,000
		3,025	3,025	-
GSK Impact	30,000		30,000	-
Heritage Lottery		12,800	12,800	-
EACH / DFE		22,937	22,937	-
Trusts & Foundations	71,998	1,882	73,880	-
Other Grants	26,281		26,281	40,482
Total Grants and Contracts	355,749	866,111	1,221,860	648,103

3. Total resources expended

	Direct Charitable Expenditure	Management & Admin	2016 Total	2015 Total
	£	£	£	£
Staff Costs	700,693	169,560	870,253	393,125
Counselling & Volunteer Costs (inc Outreach)	111,304		111,304	110,667
NNDR	2,418		2,418	1,124
Rents & Room Hire	12,599		12,599	5,755
Lighting, Heating and Water	3,003		3,003	3,572
Repairs and Maintenance	8,104		8,104	5,718
Insurance	4,047		4,047	3,719
Telephone	17,657		17,657	7,371
I.T. Equipment & Maintenance	15,425		15,425	5,176
Equipment	19,501		19,501	15,785
Audit Fee		500	500	450
Other Professional Fees	1,605	2,300	3,905	1,482
Fund Raising Costs	544		544	1,320
Marketing (includes Printing & stationery)	9,459		9,459	18,907
Canteen	6,464		6,464	5,685
Subscriptions	2,074		2,074	2,769
Misc	9,975		9,975	4
50th Birthday Celebrations	6,865		6,865	-
Training Costs	10,075		10,075	16,851
Legal Fees			-	80
Evaluation	35,525		35,525	-
Total resources expended	977,337	172,360	1,149,697	599,560

4. Net incoming resources for the year

This is stated after charging

	2016 £	2015 £
Audit Fee	500	450

5. Staff costs and numbers

	2016 £	2015 £
Gross Salaries and National Insurance	836,763	389,743
Recruitment Expenses	2,578	3,382
	<u>839,341</u>	<u>393,125</u>

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

Number of support staff	19	16.8
Number of management staff	3.5	1
	<u>25.5</u>	<u>17.8</u>

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. (2015: £Nil)

6. Tangible Fixed Assets

	Freehold Property £
Cost or Valuation 1 April 2015	195,000
Additions in Year	-
Disposals in Year	-
Revaluation	-
Net Book Value 31 March 2016	<u>195,000</u>

7. Debtors

	2016 Total	2015 Total
General Debtors	<u>277,539</u>	<u>60,708</u>

8. Other Debtors

	2016 Total	2015 Total
Prepayments	<u>7,995</u>	<u>3,125</u>

9. Creditors: amounts falling due within one year

	2016 Total	2015 Total
Other creditors and accruals	213,384	49,453

10 (i). Analysis of Net Assets Between Funds

	At 31 March 2015 £	Incoming Resources £	Outgoing Resources £	Gains And Losses £	At 31 March 2016 £
Restricted Funds:					
Bristol City Council	-	27,800	(27,815)		(15)
Bristol CCG CAMHS	-	84,595	(84,443)		152
Bristol CCG Pilot (POT)	-	157,746	(157,746)		-
South Glos Clinical Commissioning Group	-	69,000	(69,000)		-
Avon & Wiltshire NHS Trust	-	136,392	(136,392)		-
Esme Fairbairn	-	36,908	(36,416)		492
Comic Relief	(388)	39,710	(39,946)		(624)
IAPT Funding	-	70,000	(70,000)		-
The Big Lottery Fund	-	57,735	(57,735)		-
Bristol Youth Links	-	145,581	(145,581)		-
Pilgrim Trust	-	3,025	(3,025)		-
Heritage Lottery	-	12,800	(12,800)		-
EACH / DFE	-	22,937	(22,937)		-
Lockleaze & Horfield Neighbourhood Partnership	-	1,882	(1,882)		-
Total Restricted Funds	(388)	866,111	(865,718)	-	5
Unrestricted Funds:					
General Funds	157,284	355,878	(283,979)	-	229,183
Fixed Asset Fund	195,000	-	-	-	195,000
Total Unrestricted Funds	352,284	355,878	(283,979)	-	424,183
Total Funds	351,896	1,221,989	(1,149,697)	-	424,188

Purpose of Restricted Funds

Bristol City Council Information and Support grant provides funding for 1FTE Youth Support Worker.

Bristol Clinical Commissioning Group funds the central therapeutic and counselling service at St Michaels Hill five days a week, and a pilot outreach service for young people admitted to Bristol's Accident and Emergency departments.

South Gloucestershire Clinical Commissioning Group fund a pilot counselling service in Patchway, Kingswood and Yate.

Bristol Youth Links funding provides for counselling services in Knowle West, Southmead and Fishponds, Saturday opening, a full time administrator and the full cost of delivering the Freedom LGBTQ project.

Comic Relief funds the Mentality Project providing opportunities for young people to lead on innovative social action campaigns.

CYP-IAPT funds five staff to participate in Exeter University training in Cognitive Behavioural Therapy.

Avon and Wiltshire NHS Trust funds four staff (one Early Intervention Support Worker and three Youth Transitions Workers) seconded into community mental health teams.

Esmee Fairbairn Foundation and The Pilgrim Trust funds our outreach project for Black and Minority Ethnic young people called, Zazi, including 2 FTE staff.

The Big Lottery Reaching Communities grant funds our Talking Points project, providing an outreach service to young people in four localities (Withywood, Barton Hill, Lockleaze and Lawrence Weston) across the city.

The Heritage Lottery Fund is for a one-year oral history project about Freedom Youth.

EACH funds a one-year project developing trans-phobic bullying educational resources including one half time worker.

10 (i). Analysis of Net Assets Between Funds

	Restricted £	Unrestricted £	Total Funds £
Tangible Fixed Assets	-	195,000	195,000
Cash at Bank & in Hand	(21,133)	228,171	207,038
Other Net Current Assets	21,138	1,012	22,150
	5	424,183	424,188

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.

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 2016 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 the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)(effective 1 January 2015)

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 auditor

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 and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. 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 2016 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 the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)(effective 1 January 2015); 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; or



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

Date: 01/09/2016

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