

4150044

**Off The Record - Bristol**  
**Statement of Financial Activities for the year ending 31st March 2005**  
**(Incorporating an Income and Expenditure Account)**

	Notes	Unrestricted Funds 2005 £	Restricted Funds 2005 £	Total Funds 2005 £	Total Funds 2004 £
<b>Incoming Resources</b>					
Donations		1250		1250	2378
Grants and contracts for counselling and advice	2	73108	23286	96394	86833
Interest Receivable		329	-	329	183
Other income		7841	-	7841	2871
<b>Total Incoming Resources</b>		<u>82528</u>	<u>23286</u>	<u>105814</u>	<u>92265</u>
<b>Resources Expended</b>					
Direct Charitable Expenditure		67104	22446	89550	96544
Management and Administration		8366		8366	954
<b>Total Resources Expended</b>	3	<u>75470</u>	<u>22446</u>	<u>97916</u>	<u>97498</u>
<b>Net Incoming Resources for the ye</b>	4	7058	840	7898	-5233
<b>Total Funds 1 April 2004</b>		40038	4455	44493	49726
<b>Total Funds 31 March 2005</b>	9	<u>47096</u>	<u>5295</u>	<u>52391</u>	<u>44493</u>



**Off The Record - Bristol**  
**Balance Sheet as at 31st March 2005**

	Notes	2005 £	2004 £
<b><u>Fixed Assets</u></b>			
Tangible Assets	6	20868	21707
<b><u>Current Assets</u></b>			
Debtors	7	14207	4520
Cash at bank and in hand		20204	21913
<b>Total Current Assets</b>		<b>34411</b>	<b>26433</b>
<b>Creditors: amounts falling due within one year</b>	8	<b>2888</b>	<b>3647</b>
<b>Net Current Assets</b>		<b>31523</b>	<b>22786</b>
<b>Total Assets less Current Liabilities</b>		<b><u>52391</u></b>	<b><u>44493</u></b>
<b><u>Funds</u></b>			
Restricted Funds		1005	4455
Unrestricted Funds		51386	40038
<b>Total Funds</b>	9	<b><u>52391</u></b>	<b><u>44493</u></b>

These financial statements are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

The financial statements on pages 14 to 18 were approved by the Board of Management on 26th September 2005 and signed on it's behalf by:

*Alan Morris*  
 .....

Alan Morris

**Notes to the Accounts**  
**For the year ended 31<sup>st</sup> March 2005**

**1. Accounting Policies**

(a) The financial Statements have been prepared under the historical cost convention and in accordance in 2000 Statement of Recommended Practice (Accounting and Reporting Charities) and the Financial Standard for Smaller Entities (June 2002).

(b) Restricted funds are to be used for specific purposes as laid down by the donor.

© Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

(d) Depreciation: In previous years equipment is written off over it's expected useful life on a reducing balance basis of 33.33% per annum. The Board of Management now consider it more appropriate to depreciate on a straight line basis over the remaining expected useful life of the asset. No provision is provided for freehold buildings as the Trustees have carried out an impairment review in accordance with Financial Reporting Standard 11 and the estimated residual value is not materially different from it's carrying value in the balance sheet. The deminimus level for capital expenditure is £1,500.

(e) The accounts are expressed inclusive of VAT.

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

	Unrestricted	Restricted	2005 Total	2004 Total
	£	£	£	£
Bristol City Council		3,314	3,314	19,187
National Lottery		19,972	19,972	19,380
City Of Bristol College	17,151		17,151	16,612
Comic Relief	5,000		5,000	0
BBC Children In Need	5,000		5,000	0
Tudor Trust	0		0	2,500
Knowle West Healthy Living Centre	5,713		5,713	5,006
Anger Management	2,000		2,000	500
Connexions	31,744		31,744	18,372
Park Furnishers Charitable Foundation	3,000		3,000	18,372
Co-Operative Group	2,500		2,500	0
Greater Bristol Foundation	1,000		1,000	5,276
<b>Total Grants and Contracts</b>	<b><u>73,108</u></b>	<b><u>23,286</u></b>	<b><u>96,394</u></b>	<b><u>86,833</u></b>

### 3. Total resources expended

	Direct Charitable Expenditure	Management & Admin	2,005 Total	2,004 Total
	£	£	£	£
Staff Costs	51,171	2,496	53,667	53,940
Volunteer Costs	11,492		11,492	11,735
NNDR	333		333	324
Lighting, Heating and Water	1,174		1,174	555
Repairs and Maintenance	1,495		1,495	4,928
Insurance	1,773		1,773	1,608
Telephone	3,209		3,209	4,975
I.T. Equipment & Maintenance	1,708		1,708	1,035
Service Charges		747	747	781
Audit Fee		326	326	114
Consultants Fees		4,572	4,572	0
Advertising and Publicity		225	225	59
Stationary etc	1,636		1,636	1,836
Canteen	288		288	288
Subscriptions	2,541		2,541	592
Counselling, advice info	40		40	935
Misc	15		15	832
City Of Bristol College - all costs	8,455		8,455	7,908
KWHLC - all costs	2,375		2,375	2,226
Depreciation	839		839	839
Training Payments	1,006		1,006	1,064
Anger Management			0	924
<b>Total resources expended</b>	<b>89,550</b>	<b>8,366</b>	<b>97,916</b>	<b>97,498</b>

### 4. Net incoming resources for the year

This is stated after charging	2,005 £	2,004 £
Depreciation	839	839
Audit Fee	326	300

### 5. Staff costs and numbers

	2,005 £	2,004 £
Gross Salaries and National Insurance	52,337	52,965

The average number of staff employed by the charity during the year was as follows

Number of administrative staff	3	3
Number of management staff	1	1
	<u>4</u>	<u>4</u>

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

Travel costs amounting to £168 (2004 -£Nil) were reimbursed to 1 member of the Management Committee.

## 6. Tangible Fixed Assets

	Freehold Property £	Office Equipment £	Total £
<b>Cost</b>			
At 1 April 2004	21,271	15,463	36,734
Additions in Year			0
At 31 March 2005	<u>21,271</u>	<u>15,463</u>	<u>36,734</u>
<b>Depreciation</b>			
At 1 April 2004	1,242	13,785	15,027
Charge for Year		839	839
At 31 March 2005	<u>1,242</u>	<u>14,624</u>	<u>15,866</u>
<b>Net Book value</b>			
At 31 March 2005	<u>20,029</u>	<u>839</u>	<u>20,868</u>
At 31 March 2004	<u>20,029</u>	<u>1,678</u>	<u>21,707</u>

## 7. Debtors

		2,005	2,004
		£	£
General Debtors		<u>14,207</u>	<u>4,520</u>

## 8. Creditors: amounts falling due within one year

		2,005	£
		£	
Other creditors and accruals		<u>2,888</u>	<u>3,647</u>

## 9. Movements in funds

	At 1 April 2,004 £	Incoming Resources £	Outgoing Resources £	At 31 March 2,005 £
<b>Restricted Funds:</b>				
Bristol City Council	0	3,314	-3,314	0
National Lottery Community Fund	1,728	18,822	-20,931	-381
National Lottery	384	1,150	-1,505	29
John James	2,343	0	-986	1,357
<b>Total Restricted Funds</b>	<u>4,455</u>	<u>23,286</u>	<u>-26,736</u>	<u>1,005</u>
<b>Total Unrestricted Funds</b>	<u>40,038</u>	<u>82,528</u>	<u>-71,180</u>	<u>51,386</u>
<b>Total Funds</b>	<u>44,493</u>	<u>105,814</u>	<u>-97,916</u>	<u>52,391</u>

## 10. Limited Liability

The charitable company is limited by guarantee and has no share capital.

In the event if 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.

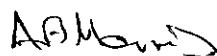
## DIRECTOR'S REPORT

It has been a year first of reflection in preparation for change, and then starting to put through the changes. Knowing that the new world of Children's Trusts was on the horizon, we were lucky enough to receive funding from Bristol Council for a strategic review in the summer of 2004. The review itself was invigorating, throwing up a whole range of possibilities. I particularly enjoyed the visits that Sean and I made to our peer organisations in other cities around the UK. Each organisation had its own history, range of services and partnerships, and helped us think through our own options.

A common theme of this new world is partnership, and we took up a recommendation of the review to be more outward-looking, seeking partnerships that will help spread our services and make our future more secure. We continue to do this, already with some success, although we realise that only some of our attempts at partnership will come not off: it takes two to tango. Indeed, where the organisations that we visited had established major partnerships with statutory agencies, it always seemed to be because there was an individual within the statutory organisation that had taken the initiative. It is relationships at an individual level that are important.

We have already progressed along the path of the development plan that emerged from the review, as Sean's report records. At the same time, our existing services have been active. The organisation has had a vibrant air around it, generated by a lively team of staff and volunteers, and ably held together by Sean our manager. The level of involvement and belief in what we do is palpable.

The Childrens Trust framework in Bristol is still evolving. Pooled budgets do not start till April 2006, and we need to do more work to get us in the right position for when the funding decisions are made. In the meantime, our core funding now seems safe, but there has been uncertainty over this over the whole past year, and before that too. So it is good that we have received our first grants from the local Primary Care Trust, hopefully an indication of a lasting recognition of our services. But we are realistic: we expect much of the initial effort in setting up the Bristol Childrens Trust to be concentrated on getting the statutory agencies to work together better, and we have to try hard to get our small-scale but vital service recognised.



Alan Morris

April 2005

## **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 2005 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

#### **Respective Responsibilities of Trustees and Auditors**

The Trustees responsibilities for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Trustees' Report is not consistent with the financial statements, if the charity has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit, or if information specified by law regarding Trustees' remuneration and transactions with the charity are not disclosed.

We read other information contained in the Trustees' Report and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

#### **Basis of Audit Opinion**

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF

OFF THE RECORD (BRISTOL) (CONTINUED)

Opinion

In our opinion the financial statements give a true and fair view of the state of the charity's affairs as at 31 March 2005 and of its incoming resources and application of resources in the year then ended and have been properly prepared in accordance with the Companies Act 1985.

*Wormald and Partners*

Wormald & Partners  
Chartered Accountants  
and Registered Auditor  
Redland House  
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Redland  
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Date: *26<sup>th</sup> September 2005.*