

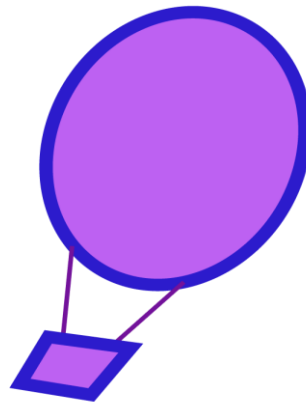
Registered number
1053897

Caraline Eating Disorders Counselling and Support Services

Report of the Trustees and Unaudited Financial Statements

Registered Charity Number: 1053897

For the year-ended 31 March 2020



Since 1994

Caraline Eating Disorders Counselling and Support Services
Unaudited Financial Statements
Contents

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Chairman's Report	3-4
Service Director's Report	5-6
Statement of Financial Activities	7
Balance sheet	8
Notes to the Financial Statements	9-12

Caraline Eating Disorders Counselling and Support Services

Registered number: 1053897

Report of the Trustees

Reference and Administrative Details

Registered Charity Number

1053897

Registered Office

Kline House
13 George Street West
Luton
LU1 2BJ

Trustees

Brian Holmes
Alan Jeffs
John Jackson
Wendy Whipp
Bethany Herrick

Independent Examiner

Mark Plane ACA
78 Bute Street
Luton, LU1 2EY

Structure Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report was approved by the board on 25 January 2021 and signed on its behalf.



Brian Holmes
Trustee

Caraline Eating Disorders Counselling and Support Services

Independent examiners report to the trustees of Caraline Eating Disorders Counselling and Support Services

I report on the accounts of the charity for the year ended 31st March 2020, which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £25,000 in 2020 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102SORP)

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Mark Plane

Name: Mark Plane
Relevant professional qualification or body: ICAEW

Address: 78 Bute Street, Luton, LU1 2EY
Date: 25/01/2021

Caraline Eating Disorders Counselling and Support Services

Registered number: 1053897
Chariman's Report 2019-2020



I have pleasure in presenting this report along with the financial information relative to the year under review.

What began as a further exciting chapter in the history of Caraline, ended with considerable change, fear and a future full of uncertainty as the true extent of the Covid-19 virus unfolded. All of our staff, by virtue of the work we undertake, are and remain key and essential workers of the community. In readiness for the continuation of our services, it was necessary to invest time and money so as to embrace technologies previously hardly known. Staff were required to re-train in their methods of client interaction and service delivery, and I am pleased to report that services were largely uninterrupted as a result. Although costs were adversely affected because of PPE procurement and IT investment, any such additional costs were contained to a minimum during the year under review.

The financial reports for the year have been prepared on an accruals basis, rather than cash reporting as in previous years. This change of reporting basis is considered essential and allows for a more realistic interpretation of the charity's overall financial performance. Historically, the charity has received the majority of its income annually in advance. So as to appreciate each individual month's performance, we now account for income on a deferred revenues basis. All the above enhancements to our financial reporting were the result of implementing a new, online accounting system which is extremely powerful and serves as an invaluable management tool.

Total revenues for the year were £249k, being 40% higher than the previous year. The increase in revenues was driven by higher demands from the NHS, leading to the recruitment of additional clinical specialists. I am pleased to report a surplus of income over expenditure of £41k for the year as a whole. As I compose this written report, Covid-19 has continued to be a major part of our lives for a further nine months.

It is clear that instances of eating disorders are rising throughout the United Kingdom. Almost all of our income is received from the NHS, but that whole organisation is battling with the severe impacts of Covid, as well as attempting to implement internal operating efficiencies. For the year due to end in March 2021, I can confidently report that we should expect to see a further surplus of income. From January 2021, the management team intend to explore other streams of revenue generation. This exercise is aimed at reducing our absolute dependency on NHS revenues.

During May 2020, and following some discussion, I was invited to join our salaried team so as to strengthen management processes and procedures. I commenced this part-time role in June and, as well as providing professional support for our founder, Claire Jackson, I also undertake all financial functions and responsibilities. Claire is now more able to effectively control the team's clinical staff and procedures.

Caraline Eating Disorders Counselling and Support Services

Registered number: 1053897

Chariman's Report 2019-2020



As I mentioned earlier, all of our staff have needed to adapt to very different working practices. On behalf of my fellow Trustees I wish to applaud, and offer our sincere thanks, to our amazing team of dedicated employees and professionals. They have fully embraced the numerous work, and personal changes asked of them, and have faced many challenges along the way. They have supported each other and worked together, even more closely than before, and have helped create an organisation of which we are all extremely proud to be a part of.

Brian Holmes
Chair of Trustees

Caraline Eating Disorders Counselling and Support Services

Registered number: 1053897
Service Director Report 2019-2020



Covid-19

Where to begin? This certainly was not the year any of us had planned for or expected in terms of the global pandemic of COVID-19, which quickly led to us needing to offer our service remotely. Like most services, we had no instruction manual on achieving this or evidence to measure if it would be effective. As with many, we are writing the script as we go along and continually evaluating effectiveness.

In terms of service uptake, a total of 211 service users accessed our service in 2019-20; however, 2020-2021 will see far greater demand. Intolerance of uncertainty caused by the pandemic has led to us working with very complex cases and co-morbidities. I am pleased to say we have still been able to deliver evidence-based therapy, including CBT-e, CBT, CBT-t, and our Eating Behaviour Group (EBG), thanks to all staffs' dedication and commitment to Caraline.

CBT-t

Professor Glenn Waller is a Professor of Clinical Psychology at the University of Sheffield, UK. Glenn's specialism is evidenced-based CBT for eating disorders, emphasizing effective treatment in routine clinical settings. Glenn has published over 280 peer-reviewed papers, book chapters, and two books in the field, regularly presenting workshops at national and international meetings.

Glenn is a past president of the International Academy for Eating Disorders and was a member of the NICE Eating Disorders Guideline Development Group, responsible for the 2017 update to eating disorders. Two weeks before Lockdown, we were privileged to have Glenn come and train the team in CBT-t; I invited our step care partners, Adult CEDS and CAMHS CYPED, along to the training as part of shared learning. CBT-t is a ten-session version of CBT for non-low weight adult and adolescence (e.g., atypical anorexia, bulimia nervosa, and binge eating disorder) preliminary evidence suggests that CBT-t has similar efficacy as CBT-e with low rates of drop out. Given the high demand for services, where appropriate, it makes sense to offer an effective intervention over ten sessions enabling more clients to benefit from treatment. We do continue to use CBT-e where applicable, and this is typically 20-40 sessions.

Eating Behaviour Group (EBG)

Our EBG needed to be modified to continue providing a treatment programme for our clients with binge eating presentation. We needed to consider how we could deliver the group format online and still target the factors that contribute to and maintain the disorder safely and confidentially by protecting the service users' confidentiality, considering that others are likely to be in the household. We achieved this by interviewing each group member before starting the group. We discussed the importance of confidentiality. They had to sign a contract that included, e.g., the need to use headphones so others in the household cannot hear what is being said either by the service user or other group members. Clear guidance on what would happen should another member of the household enter room etc. Since Lockdown, we have run three of these groups and are about to commence a new group on 9th January 2021.

Caraline Eating Disorders Counselling and Support Services

Registered number: 1053897
Service Director Report 2019-2020



Eating Disorder Awareness Week (EDAW) March 2020

Eating Disorder Awareness Week was held at the beginning of March, just before the National Lockdown. Our focus this year was on young people, particularly those transitioning from home to university. We were supported by Bedfordshire Student Union, who helped us to develop the week-long event, which consisted of a programme of daily speakers who would present in the Metro Bar at lunch-time. We streamed the talks live to reach a larger audience, and below are the impressive results from our Facebook page.

Claire Jackson, Founder, and Service Manager Caraline - The importance of early intervention - 757 people reached 115 engaged.

Sarah Fuller - CAMHS Advanced Specialist Dietician - Identifying and Monitoring Eating Disorders - 433 people reached 76 engaged.

Dr.Nick Hawkes - Service Lead ELFT Adult Specialist Eating Disorder Service - Life after an Eating Disorder - 480 reached 56 engaged.

Bethany Herrick - Caraline Service User Representative and Trustee - My Recovery Journey - 480 people reached 47 engaged.

Keith Grimwade - Chair of NHS East of England Eating Disorder Clinical Network and Carer - Importance of Carer Support - 353 people reached 25 engaged.

Conclusion

This report is a summary of the past 12 months at Caraline. We would not have achieved any of this if it wasn't for the dedication of all of the staff and Trustees who have worked so hard to ensure Caraline could maintain its essential service to those who need it in such difficult times. And for that, I thank you and am truly grateful.

Claire Jackson
Service Director

Caraline Eating Disorders Counselling and Support Services
Statement of Financial Activities
for the year ended 31 March 2020

	Unrestricted funds £	Restricted funds £	Endowment Funds £	2020 Total funds £	2019 Prior year funds £
Incoming Resources					
PCT Service Level Agreement	-	243,180	-	243,180	174,880
Donations	640	-	-	640	1,672
Grants	-	5,000	-	5,000	-
Bank Interest	319	-	-	319	130
Other Income	-	-	-	-	250
Total Income	<u>959</u>	<u>248,180</u>	<u>-</u>	<u>249,139</u>	<u>176,932</u>
Resources expended					
Wages and salaries	-	130,049	-	130,049	88,834
Pensions	-	3,841	-	3,841	1,779
Employer's NI	-	8,390	-	8,390	5,229
Subcontractor costs	-	36,010	-	36,010	30,085
Staff training and welfare	-	2,612	-	2,612	3,567
Rent	-	563	-	563	-
Rates and Utilities	-	776	-	776	1,105
Cleaning	1,893	-	-	1,893	940
Premises Maintenance	1,150	-	-	1,150	2,571
Postage, Freight & Courier	-	280	-	280	183
Light and Heating	-	2,045	-	2,045	1,434
General Expenses	15	-	-	15	32
Insurance	132	-	-	132	3,048
Printing & Stationery	-	2,544	-	2,544	1,517
IT Software and Consumables	-	6,653	-	6,653	3,334
Subscriptions	396	-	-	396	340
Telephone & Internet	481	2,546	-	3,027	1,982
Depreciation	-	537	-	537	-
Travel Expenses	-	1,184	-	1,184	-
Accountancy fees	2,600	-	-	2,600	1,733
Advertising and PR	-	1,074	-	1,074	217
Other legal and professional	-	2,342	-	2,342	-
Total Expenses	<u>6,667</u>	<u>201,446</u>	<u>-</u>	<u>208,113</u>	<u>147,930</u>
Surplus/(Deficit) of Income over Expenditure	<u>(5,708)</u>	<u>46,734</u>	<u>-</u>	<u>41,026</u>	<u>29,002</u>
Fund balance b/f	62,686	-	107,101	169,787	140,785
Surplus/(Deficit) of Income over Expenditure	(5,708)	46,734	-	41,026	29,002
Fund balance c/f	<u>56,978</u>	<u>46,734</u>	<u>107,101</u>	<u>210,813</u>	<u>169,787</u>

Caraline Eating Disorders Counselling and Support Services

Registered number: 1053897

**Balance Sheet
as at 31 March 2020**

		Unrestricted	Restricted	Endowment	2020	2019
	Notes	funds	funds	funds	Total	Total
		£	£	£	£	£
Fixed assets						
Tangible assets	3	751	-	107,101	107,852	107,101
Current assets						
Debtors	4	217,799	-	-	217,799	-
Cash at bank and in hand		60,872	47,734	-	108,606	62,686
		<u>278,671</u>	<u>47,734</u>	<u>-</u>	<u>326,405</u>	<u>62,686</u>
Creditors: amounts falling due within one year	5	(223,444)	-	-	(223,444)	-
Net current assets		55,227	47,734	-	102,961	62,686
Net assets		<u>55,978</u>	<u>47,734</u>	<u>107,101</u>	<u>210,813</u>	<u>169,787</u>
Funds of the Charity						
Restricted funds		-	46,734	-	46,734	-
Unrestricted funds		56,978	-	-	56,978	62,686
Endowment funds		-	-	107,101	107,101	107,101
Total Funds		<u>56,978</u>	<u>46,734</u>	<u>107,101</u>	<u>210,813</u>	<u>169,787</u>

Signed:

Signature

Print Name

Date of approval

Caraline Eating Disorders Counselling and Support Services
Notes to the Accounts
for the year ended 31 March 2020

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

There have been no changes of accounting policy, changes to accounting estimates or material prior year errors.

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Caraline Eating Disorders Counselling and Support Services
Notes to the Accounts
for the year ended 31 March 2020

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Office Equipment	over 2 years
Fixtures, fittings, tools and equipment	over 5 years

Debtors

Debtors (including trade debtors, prepayments and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employee costs	2020	2019
Salaries and wages	130,049	88,834
Social security costs	8,390	5,229
Pension costs (defined contribution scheme)	3,841	1,779
	<u>142,280</u>	<u>95,842</u>

No employees received employee benefits for the reporting period of more than £60,000.

	Number	Number
Charitable activities	4	3
Overheads	1	1
Average number of persons employed by the charity	<u>5</u>	<u>4</u>

Caraline Eating Disorders Counselling and Support Services
Notes to the Accounts
for the year ended 31 March 2020

3 Tangible fixed assets

	Land and buildings £	Office Equipment £	Total £
Cost			
At 1 April 2019	107,101	-	107,101
Additions	-	1,288	1,288
At 31 March 2020	<u>107,101</u>	<u>1,288</u>	<u>108,389</u>
Depreciation			
Charge for the year	-	537	537
At 31 March 2020	<u>-</u>	<u>537</u>	<u>537</u>
Net book value			
At 31 March 2020	<u>107,101</u>	<u>751</u>	<u>107,852</u>
At 31 March 2019	<u>107,101</u>	<u>-</u>	<u>107,101</u>
 Freehold land and buildings:		2020	2019
		£	£
Historical cost		107,101	107,101
Cumulative depreciation based on historical cost		<u>-</u>	<u>-</u>
		<u>107,101</u>	<u>107,101</u>

Kline House, Luton was purchased in 1997 from a National Lottery grant and is held at historical cost.

4 Debtors

	2020 £	2019 £
Trade debtors	215,180	-
Other debtors	2,619	-
	<u>217,799</u>	<u>-</u>

5 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	1,130	-
Taxation and social security costs	4,184	-
Other creditors	218,130	-
	<u>223,444</u>	<u>-</u>

Caraline Eating Disorders Counselling and Support Services
Notes to the Accounts
for the year ended 31 March 2020

6 Movement in funds	At 1/4/19	Net movement in funds	At 31/3/20
	£	£	£
General Funds	62,686	(5,708)	56,978
PCT and Grant Funding	-	46,734	46,734
Endowment Fund	107,101	-	107,101
Total Funds	<u><u>169,787</u></u>	<u><u>41,026</u></u>	<u><u>210,813</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Funds	959	(6,667)	(5,708)
Restricted funds			
PCT and Grant Funding	248,180	(201,446)	46,734
Endowment funds			
Property Fund	-	-	-
Total Funds	<u><u>249,139</u></u>	<u><u>(208,113)</u></u>	<u><u>41,026</u></u>