

**REGISTERED CHARITY NUMBER: 1057328**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2018  
FOR  
THE ROCK CLINIC ASSOCIATION**

Parkers  
Cornelius House  
178-180 Church Road  
Hove  
East Sussex  
BN3 2DJ

**THE ROCK CLINIC ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST OCTOBER 2018**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

**THE ROCK CLINIC ASSOCIATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST OCTOBER 2018**

The trustees present their report with the financial statements of the charity for the year ended 31st October 2018. The trustees have adopted the provisions of 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 2015).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Rock Clinic Association aims to provide psychological and counselling services to the general public and to provide placement opportunities for those training in the field.

The Trustees are satisfied that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

### **Significant activities**

As well as providing a specific service for those affected by substance misuse and the experience of boarding school, which have been successfully running since the autumn, we are now expanding the service delivery aspect of our work. With an enhanced and expanded online and video conferencing, therapeutic service we are able to offer support those who move away, live abroad with limited access to therapy, or who have a range of disabilities that prevent attendance face-to-face. Yet again this initiative means that many more people are able to access good quality psychological support and therapy.

This year we have completely replaced our online diary, database and invoicing system which along with the existing facility where prospective clients now book online for their initial interview means that we are able work towards being far more ecologically sound. All assessments, notes, clinical allocations and essential clinic information are now entirely electronically based through Microsoft 365's features of SharePoint and OneDrive meaning that we are fast achieving our goal of moving to a paperless office.

Both clinics have benefitted from a facelift in terms of substantial re-decoration at Rock East and the boiler replacement and repair of windows at Rock West which have greatly improved temperature control and light.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

As one of the leading providers of psychological services in the City, The Rock Clinic continues to offer affordable therapy within an average two-week period in a range of well researched therapeutic modalities.

During this year our feedback and evaluation records that we see 50 new clients a week on average. Clients continue to report high levels of satisfaction: 75% stating that therapy is one of the most significant features in helping them resolve their difficulties.

Over 120 therapists currently work at the clinic representing real diversity of access across age, language and culture, ethnicity, gender, LGBT and other life course experiences and training. What has been notable this year has been requests for EMDR for trauma-based difficulties and we have expanded our provision to reflect this demand. It is a credit to colleagues working at the Clinics to remain sensitive to therapeutic need and to actively seek out training and experience to support this.

We have continued to provide CPD programmes to ensure staff remain on top of developments, we have had two successful socials and a quiz night, to help people both meet and network with all who work at the clinic. Once again, we took part in the annual Brighton Pride Parade demonstrating our commitment to the life and health of the people of Brighton, Hove and Sussex.

## **FINANCIAL REVIEW**

### **Reserves policy**

The board have determined that the unrestricted funds held by the charity should be in excess of 3 months running costs.

**THE ROCK CLINIC ASSOCIATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST OCTOBER 2018**

**FINANCIAL REVIEW**

The 2017-18 financial year for the Rock Clinic has been another successful year. We are showing a profit of around £10,000, which has enabled us to finance the deficit months and also some of the repairs. We have had a 5% increase in income on the 2016-17 figures due to increased room bookings and income now received on room bookings through our assessment booking system.

In addition to the income raised by room rental received in the financial year, we also had a few fundraising events that have also helped towards the costs of:-

- New Website
- External decoration of the back of Rock East (£4,000)
- Re-decoration of 3 therapy rooms
- New Blinds in public areas
- Various repairs to both boilers at both clinics
- New chairs & furnishings

The Rock Clinic is a self-financing charity that relies on Room Rental income to finance all the associated costs and overheads. It is still necessary to continue looking at more fundraising events and external funding to help generate more income and enable the clinic to continue to flourish financially. A loan that was taken in 2013 finished in August 2018, and this has meant we have been able to start building a surplus fund to cover the constant repairs and renovations of both clinics.

In October 2018 we implemented our new room booking software and invoicing module, which has been a huge success in being not only more robust and accurate, but to being able to extract important information that gives us greater visibility.

Planned for 2018-2019 are the following enhancements and repairs:-

- Receptionist on Saturdays at Rock West
- Re-decoration of all internal areas of Rock East
- New chairs for Rock West
- Building works and new window in Reception Area at Rock West
- New Boiler at Rock West

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Recruitment and appointment of new trustees**

New trustees are selected on the basis of the contribution that they will make to the governance of the organisation and the skills they will contribute.

**Induction and training of new trustees**

New trustees are provided with copies of the Charity Commission's guidance to trustees and given an introduction to the activities of the charity by the existing board. Existing trustees are provided with training as and when required.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1057328

**Principal address**

270 Eastern Road  
Brighton  
East Sussex  
BN2 5TA



**THE ROCK CLINIC ASSOCIATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST OCTOBER 2018**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

N Masani	
P Dent	- resigned 27/3/18
P Romero	- resigned 27/3/18
M Sawyer	
R Hooton	
Ms A Coates	- appointed 27/4/18
D Keighley	- appointed 27/3/18
R Scott	- appointed 25/7/18
R Camera	

**Independent examiner**

Parkers  
Cornelius House  
178-180 Church Road  
Hove  
East Sussex  
BN3 2DJ

Approved by order of the board of trustees on ..... 23/8/2019 ..... and signed on its behalf by:

  
.....  
D Keighley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE ROCK CLINIC ASSOCIATION**

**Independent examiner's report to the trustees of The Rock Clinic Association**

I report to the charity trustees on my examination of the accounts of the The Rock Clinic Association (the Trust) for the year ended 31st October 2018.

**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 registered member of 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

*Annette Watson*

Annette Watson PhD BSc FCA  
Parkers  
Cornelius House  
178-180 Church Road  
Hove  
East Sussex  
BN3 2DJ

Date: 28th August 2019

**THE ROCK CLINIC ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST OCTOBER 2018**

	Notes	2018 Unrestricted fund £	2017 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		1,578	1,456
<b>Charitable activities</b>			
Clinic		276,526	261,814
<b>Total</b>		<b>278,104</b>	<b>263,270</b>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Clinic		268,162	256,593
<b>NET INCOME</b>		<b>9,942</b>	<b>6,677</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>23,512</b>	<b>16,835</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>33,454</b>	<b>23,512</b>

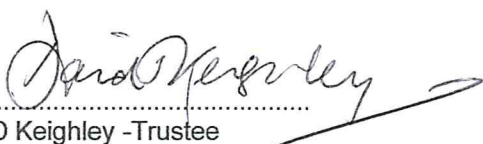
The notes form part of these financial statements

**THE ROCK CLINIC ASSOCIATION**

**BALANCE SHEET  
AT 31ST OCTOBER 2018**

		2018 Unrestricted fund £	2017 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	4	12,469	15,230
<b>CURRENT ASSETS</b>			
Debtors	5	47,499	37,402
Cash at bank		4,409	8,781
		<u>51,908</u>	<u>46,183</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(27,609)	(31,373)
<b>NET CURRENT ASSETS</b>		<u>24,299</u>	<u>14,810</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>36,768</u>	<u>30,040</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	7	(3,314)	(6,528)
<b>NET ASSETS</b>		<u><u>33,454</u></u>	<u><u>23,512</u></u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>33,454</u>	<u>23,512</u>
<b>TOTAL FUNDS</b>		<u><u>33,454</u></u>	<u><u>23,512</u></u>

The financial statements were approved by the Board of Trustees on 23rd August 2019 and were signed on its behalf by:

  
D Keighley -Trustee



**THE ROCK CLINIC ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST OCTOBER 2018**

**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 2015)', 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**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Computer equipment	- 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.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st October 2018 nor for the year ended 31st October 2017.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st October 2018 nor for the year ended 31st October 2017.

**THE ROCK CLINIC ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST OCTOBER 2018**

**3. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2018	2017
Administrative	3	4
Clinic	1	1
	<u>4</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1st November 2017	36,850	16,876	53,726
Additions	250	600	850
	<u>37,100</u>	<u>17,476</u>	<u>54,576</u>
At 31st October 2018	<u>37,100</u>	<u>17,476</u>	<u>54,576</u>
<b>DEPRECIATION</b>			
At 1st November 2017	22,900	15,596	38,496
Charge for year	2,130	1,481	3,611
	<u>25,030</u>	<u>17,077</u>	<u>42,107</u>
At 31st October 2018	<u>25,030</u>	<u>17,077</u>	<u>42,107</u>
<b>NET BOOK VALUE</b>			
At 31st October 2018	<u>12,070</u>	<u>399</u>	<u>12,469</u>
At 31st October 2017	<u>13,950</u>	<u>1,280</u>	<u>15,230</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	47,161	37,073
Other debtors	338	329
	<u>47,499</u>	<u>37,402</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Bank loans and overdrafts (see note 8)	3,214	2,963
Trade creditors	4,625	4,810
Taxation and social security	1,091	1,060
Other creditors	18,679	22,540
	<u>27,609</u>	<u>31,373</u>

**THE ROCK CLINIC ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST OCTOBER 2018**

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2018 £	2017 £
Bank loans (see note 8)	<u>3,314</u>	<u>6,528</u>

**8. LOANS**

An analysis of the maturity of loans is given below:

	2018 £	2017 £
Amounts falling due within one year on demand:		
Bank loans	3,214	2,963
Other loans	<u>17,800</u>	<u>21,967</u>
	<u>21,014</u>	<u>24,930</u>
 Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>3,314</u>	<u>3,214</u>
 Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>-</u>	<u>3,314</u>

**9. MOVEMENT IN FUNDS**

	At 1/11/17 £	Net movement in funds £	At 31/10/18 £
<b>Unrestricted funds</b>			
General fund	23,512	9,942	33,454
	<u>23,512</u>	<u>9,942</u>	<u>33,454</u>
<b>TOTAL FUNDS</b>			
	<u>23,512</u>	<u>9,942</u>	<u>33,454</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	278,104	(268,162)	9,942
	<u>278,104</u>	<u>(268,162)</u>	<u>9,942</u>
<b>TOTAL FUNDS</b>			
	<u>278,104</u>	<u>(268,162)</u>	<u>9,942</u>

**THE ROCK CLINIC ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST OCTOBER 2018**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/11/16 £	Net movement in funds £	At 31/10/17 £
<b>Unrestricted Funds</b>			
General fund	16,835	6,677	23,512
<b>TOTAL FUNDS</b>	<u>16,835</u>	<u>6,677</u>	<u>23,512</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	263,270	(256,593)	6,677
<b>TOTAL FUNDS</b>	<u>263,270</u>	<u>(256,593)</u>	<u>6,677</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/11/16 £	Net movement in funds £	At 31/10/18 £
<b>Unrestricted funds</b>			
General fund	16,835	16,619	33,454
<b>TOTAL FUNDS</b>	<u>16,835</u>	<u>16,619</u>	<u>33,454</u>

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	541,374	(524,755)	16,619
<b>TOTAL FUNDS</b>	<u>541,374</u>	<u>(524,755)</u>	<u>16,619</u>

**10. RELATED PARTY DISCLOSURES**

Included in trade debtors is £5,346 (2017 - £2,436) which is owing by Andrea Coates, a trustee of the charity.