

Independent Examiner's Report on the Accounts of

**RIVERSIDE COUNSELLING SERVICE**

(charity no. 1018853)

for the year 1st March 2017 to 28th February 2018

I report on the accounts of the Charity for the year ended 28th February 2018, which are set out on the following page and prepared on an accruals basis.

**Respective Responsibilities of Trustees & Examiner:**

The charity's trustees are responsible for the preparation of the accounts. The charity's 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. 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; and
- to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report:**

I am qualified to perform this examination as I am a Chartered Accountant. 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 statement below.

**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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.



David White  
Channers  
High Street  
Hurley  
Berks

16<sup>th</sup> June 2018

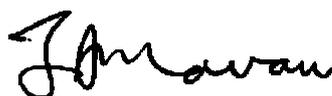
Accounts for the year to 28<sup>th</sup> February 2018

	Year to 28 <sup>th</sup> February 2018	Year to 28 <sup>th</sup> February 2017
<b>STATEMENT OF FINANCIAL ACTIVITIES</b>		
	Note(s)	
<b>Income:</b>	<b>2</b>	
Fees Received from Clients	87,479	76,652
Net receipts from fundraising	34,189	15,462
Grants, Gifts and Donations	45,984	12,146
<b>Total Income</b>	<b>167,652</b>	<b>104,260</b>
<b>Expenditure:</b>		
Clinical Management & Counselling	76,962	41,485
Supervision	18,345	14,925
Administrative Support	14,834	10,922
Room Hire	21,448	13,413
Assessment Support	10,354	6,705
Fundraising Staff Costs	5,040	4,200
Insurance	769	723
Stationery & Postage	1,881	590
Travel	3,200	778
Subscriptions	479	589
Equipment	0	139
Telephone	126	168
Marketing	1,372	492
Other Costs	1,162	400
Training (surplus)	227	(2,165)
<b>Total Expenditure</b>	<b>156,199</b>	<b>93,364</b>
<b>Net income / (expenditure) for the year</b>	<b>11,453</b>	<b>10,896</b>
Unrestricted funds brought forward	41,920	31,024
<b>Unrestricted funds carried forward</b>	<b>53,373</b>	<b>41,920</b>
<b>BALANCE SHEET</b>		
Cash in bank	67,733	45,524
Accounts Receivable	9,630	7,538
Accounts Payable & deferred income	(22,670)	(10,822)
Accrued Expenses	(1,320)	(320)
<b>Current and Total Assets</b>	<b>2</b>	<b>41,920</b>

Signed on 20<sup>th</sup> June 2018

Teresa Johnstone

John Morrow

Chair

Treasurer

## **Notes to the accounts**

### **Note 1: Basis of preparation**

#### **1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared 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 and with the Charities Act 2011.

#### **1.2 Going concern**

The accounts have been prepared on a going concern basis and the trustees are not aware of any events or conditions that cast significant doubt on the charity's ability to continue as a going concern

#### **1.3 Change of accounting policies or estimates**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2. There have been no changes in accounting policies during the year. There have been no changes in accounting estimates and there are no prior year adjustments.

### **Note 2: Accounting Policies**

This standard list of accounting policies has been applied by the charity:

#### **Recognition of income**

These are 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**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

#### **Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### **Support, trustee and employee costs**

The charity has incurred expenditure on support costs during the year but had no employees and made no payments to trustees or related parties.

#### **Balance Sheet**

All amounts are due within one year.

#### **Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### **Debtors**

Debtors are measured on initial recognition at settlement amount, subsequently they are measured at the cash amount expected to be received.