

Independent Examiner's Report on the Accounts of

**RIVERSIDE COUNSELLING SERVICE**

(charity no. 1018853)

for the year 1st March 2018 to 28th February 2019

I report on the accounts of the Charity for the year ended 28th February 2019, 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


Accounts for the year to 28<sup>th</sup> February 2019

	Year to 28 <sup>th</sup> February 2019 <b>Restricted</b>	Year to 28 <sup>th</sup> February 2019 <b>Unrestricted</b>	Year to 28 <sup>th</sup> February 2019 <b>Total</b>	Year to 28 <sup>th</sup> February 2018 <b>Total</b>
<b>STATEMENT OF FINANCIAL ACTIVITIES</b>				
<b>Income:</b>	<b>2</b>			
Fees Received from Clients		112,508	112,508	91,319
Net receipts from fundraising		25,677	25,677	34,189
Grants, Gifts and Donations	53,746	24,240	77,986	45,984
<b>Total Income</b>	<b>53,746</b>	<b>162,425</b>	<b>216,171</b>	<b>171,492</b>
<b>Expenditure:</b>				
Clinical Management & Counselling	12,314	87,217	99,531	76,962
Supervision	9,925	13,978	23,903	18,345
Administrative Support	705	16,692	17,397	14,834
Room Hire	8,658	20,960	29,618	21,448
Assessment Support	1,692	10,073	11,765	10,354
Fundraising Staff Costs		8,560	8,560	5,040
Insurance		775	775	769
Stationery & Postage	34	1,229	1,263	1,881
Travel	22	4,092	4,114	3,200
Subscriptions		521	521	479
Equipment		554	554	0
Telephone		380	380	126
Marketing	94	217	311	1,372
Other Costs	82	672	754	1,162
Training	4,450	45	4,495	4,067
<b>Total Expenditure</b>	<b>37,976</b>	<b>165,965</b>	<b>203,941</b>	<b>160,039</b>
<b>Net income / (expenditure) for the year</b>	<b>15,770</b>	<b>(3,540)</b>	<b>12,230</b>	<b>11,453</b>
Unrestricted funds brought forward	0	53,373	53,373	41,920
<b>Unrestricted funds carried forward</b>	<b>15,770</b>	<b>49,833</b>	<b>65,603</b>	<b>53,373</b>
<b>BALANCE SHEET</b>				
Cash in bank	18,770	56,780	75,550	67,733
Accounts Receivable		8,032	8,032	9,630
Accounts Payable & deferred income	(3,000)	(11,235)	(14,235)	(22,670)
Accrued Expenses		(3,744)	(3,744)	(1,320)
<b>Current and Total Assets</b>	<b>15,770</b>	<b>49,833</b>	<b>65,603</b>	<b>53,373</b>

Approved on 17<sup>th</sup> June 2019

Adrian Marsh

John Morrow




Chair

Treasurer

## Analysis of Restricted Funds

Donor	b/fwd	Income	Expenditure	c/fwd
Santander Foundation	0	5,000	833	4,167
Thamesfield YA	0	5,000	5,000	0
Invesco Perpetual	0	1,000	1,000	0
Groundwork	0	3,000	1,250	1,750
Fishmongers' Charity	0	2,000	2,000	0
Big Lottery Awards for All	0	10,000	10,000	0
OCF Tampon tax	0	9,700	544	9,156
Shanly Foundation	0	10,000	9,303	697
Bradfield College	0	8,046	8,046	0
<b>TOTAL</b>		<b>53,746</b>	<b>37,976</b>	<b>15,770</b>

## 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). Where a donor puts stipulations on the use to which a grant or donation can be put the amount received is designated as a restricted fund and expenditure relevant to it is accounted for accordingly.

### **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.

## **Treasurer's report on the accounts to 28<sup>th</sup> February 2019**

### **Income**

Total Income for the year rose by £44,679 to £216,171. However for the first time RCS has received restricted funding and the 9 sources of this amounting to £53,746 are shown in the accounts. Whilst fees from clients increased by 23% (due to the number of sessions going up from 2,948 to 3,902), unrestricted other income fell by over £30,000 due to the non repeat of a significant fund raising event the year before, a planned reduced donation from SODC and an increasing desire for donors to have their donations restricted. RCS is hugely indebted to the many donors, both large and small, without whom the service could not exist.

### **Expenditure**

The increased workload caused by a 32% increase in sessions impacted the costs of running RCS so that total expenditure went from £160,039 the previous year to £203,941 this – a 27% increase. Within this Clinical related costs went up by 28% whilst administrative support costs were contained at an 18% increase. The other major cost increase was in room hire where expenditure rose by over £8,000 all of which was due to the increased cost of renting rooms in Didcot (rent per month went from £440 per month for the 8 months the rooms were used in the previous year to £1,565 per month in the current year)

### **Didcot & Berinsfield impact**

The Clinical costs of running the services here amounted to £27,408 for the year. In addition room hire amounted to £14,360. Revenue received from clients came to £21,110 and the SODC grant was £15,000 (although £4,250 was delayed until the following year). This means the marginal cost of providing this service was £5,658. It is difficult to calculate what proportion of other costs this service should bear.

### **Net Income**

There was an overall surplus for the year of £12,230, a slight increase on the previous year. However within this restricted funds showed a surplus of £15,770 and unrestricted funds a small deficit of £3,540. This was a result of donor's preference to give restricted funds, as explained above.

### **Balance Sheet**

The surplus generated for the year helped increase reserves to £65,603 although £15,770 of this was restricted. Unrestricted reserves were sufficient to comply with the reserves policy of covering 3 months' expenditure. Cash balances increased to £75,550.