

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2020  
FOR  
THE ROCK CLINIC ASSOCIATION**

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

# **THE ROCK CLINIC ASSOCIATION**

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**THE ROCK CLINIC ASSOCIATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST OCTOBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31st October 2020. 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 2019).

**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**

This year has, of course, been characterised by Covid-19 and the repeat lockdowns experienced by the whole of the UK. Thanks to our pre-existing experience of delivering therapy via video conferencing, we were able to move all sessions online from March 2020.

'I was impressed by how the Rock Clinic was swiftly able to move to online counselling at the beginning of the lockdown. Short waiting time between initial assessment and first session. Managed to fit me in with awkward timings.'

'Kind and friendly staff, environment clean and well kept - when the covid situation hit, I was kept really well informed of what would happen next and ended up having Zoom calls, which worked well. Great organisation!'

Initially assessment sessions were paused while we put systems in place to understand risk, manage confidentiality via the use of encrypted systems such as Zoom and to offer training for those unfamiliar with these approaches. For our first-year trainee therapists this was particularly challenging as they had only just begun to see clients, but we remain impressed at how quickly our junior colleagues managed to adapt.

**THE ROCK CLINIC ASSOCIATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST OCTOBER 2020**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

As one of the leading providers of psychological services in the city, The Rock Clinic maintained its reputation for offering affordable therapy within an average two-to three-week period in a range of well researched therapeutic modalities. Our expansion of online working means that we were able to offer therapy to a far wider community than before and were regularly seeing clients from the UK, Europe and beyond. We feel this is very important in that offering affordable support to those in countries where there is limited or no access to psychological interventions is one of our charitable aims. Therapy is conducted with a range of price options as previously stated, but we have expanded our online payment systems by using card readers as well as bank transfer (BACS) and PayPal. As a charity all costs are kept as low as possible as is appropriate for a not-for-profit organisation.

During this year our feedback and evaluation records that during a typical month we have:

- 4226 appointments
- 227 spaces
- Approximately 227 cancellations
- 120 assessments

Clients continue to report high levels of satisfaction: 77% stating that therapy is one of the most significant features in helping them resolve their difficulties. Improvements in self-esteem, relationships and the resolution of problems were also reported to have been improved and a staggering 81% felt counselling at the Rock Clinic was the most important or significant factor in helping 'develop ideas and abilities that might be useful for the future (self-understanding, understanding others, managing difficult feelings better, improving communication skills, increased confidence, assertiveness)'.

'Working with XXXX on issues relating to my recent depression has been thoroughly helpful. I couldn't ask for a more positive outcome. She methodically helped me understand and talk about the root causes and triggers that caused my unhappiness. I was encouraged to make more time for my emotions in the hope of understanding how important they are for me. I have come to the end of my sessions with XXXX feeling happier and with a much better sense of well-being. Also feeling better equipped to do move forward in my life. I would recommend the Rock Clinic. '

**Finally**

It was not possible to celebrate our 30th Anniversary as originally planned because of the pandemic which was disappointing and similarly our CPD programme had to be cancelled. However as essential health and social care staff we were able to support our therapists in getting double jabbed in time for our planned in-person re-opening in September 2020. We also ensured our clinics were covid-safety compliant, installed a video entry system so that therapist could buzz in their individual clients and closed the waiting rooms at both locations to maintain as much social distancing as possible.

**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 2020**

**FINANCIAL REVIEW**

Having been faced with the Pandemic in 2020 The Rock Clinic was able to respond quickly to moving our entire Practice online in a two week period. This swift action enabled the clinic to not have suffered a financial loss due to the closure of the clinics for face to face therapy. Assessments were cancelled for the initial lockdown and re-opened online for May 2020. Therapy remained online for the rest of the financial year to October 2020. In the past Practitioners were able to rent rooms for private clients, but due to the clinic being totally online the loss in revenue was replaced with more clients due to public demand and also Practitioners opening up more spaces for Rock referrals. It is extraordinary that we finished the 2019/2020 being over 10k up on revenue to that of the previous year.

In April and May we had various repairs at both Clinics and the re-decoration of the waiting room at Rock West along with two of the clinical rooms. With the thought to re-open both clinics in September 2020, in August we had installed a Door Video Entry System along with video monitors in each therapy room at both clinics to enable therapists to be able to see who is at the front door and let them in from their room as both waiting rooms remained shut to be Covid-19 secure.

We continue to build the surplus fund to enable the Clinic to be financially secure during any eventuality.

**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

**Trustees**

N Masani (resigned 31/1/20)  
M Sawyer  
R Hooton  
Ms A Coates  
D Keighley  
R Scott  
G Evident

**Independent Examiner**

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

**THE ROCK CLINIC ASSOCIATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST OCTOBER 2020**

Approved by order of the board of trustees on 20th August 2021 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 Rock Clinic Association (the Trust) for the year ended 31st October 2020.

### **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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

24th August 2021

**THE ROCK CLINIC ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST OCTOBER 2020**

		<b>2020</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>354</b>	620
<b>Charitable activities</b>			
Clinic		<b>310,247</b>	300,075
Investment income	2	<b>8</b>	-
<b>Total</b>		<b>310,609</b>	300,695
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Clinic		<b>289,463</b>	276,722
<b>NET INCOME</b>		<b>21,146</b>	23,973
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>57,427</b>	33,454
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>78,573</b>	57,427

The notes form part of these financial statements



**THE ROCK CLINIC ASSOCIATION**

**BALANCE SHEET  
31ST OCTOBER 2020**

		<b>2020 Unrestricted fund £</b>	<b>2019 Total funds £</b>
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	<b>15,055</b>	11,873
<b>CURRENT ASSETS</b>			
Debtors	6	<b>64,315</b>	51,499
Cash at bank		<b>15,178</b>	18,007
		<b>79,493</b>	69,506
<b>CREDITORS</b>			
Amounts falling due within one year	7	<b>(15,975)</b>	(23,952)
<b>NET CURRENT ASSETS</b>		<b>63,518</b>	45,554
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>78,573</b>	57,427
<b>NET ASSETS</b>		<b>78,573</b>	57,427
<b>FUNDS</b>	9		
Unrestricted funds		<b>78,573</b>	57,427
<b>TOTAL FUNDS</b>		<b>78,573</b>	57,427

The financial statements were approved by the Board of Trustees and authorised for issue on 20th August 2021 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 2020

#### 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 2019)', 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.

**THE ROCK CLINIC ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 2020**

**2. INVESTMENT INCOME**

	<b>2020</b>	2019
	<b>£</b>	£
Deposit account interest	<b>8</b>	-
	<u>8</u>	<u>-</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st October 2020 nor for the year ended 31st October 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st October 2020 nor for the year ended 31st October 2019.

**4. STAFF COSTS**

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

	<b>2020</b>	2019
	<b></b>	<b></b>
Administrative	<b>2</b>	4
Clinic	<b>1</b>	1
	<u>3</u>	<u>5</u>

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

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1st November 2019	<b>38,320</b>	<b>18,042</b>	<b>56,362</b>
Additions	<b>5,285</b>	<b>1,158</b>	<b>6,443</b>
	<u>43,605</u>	<u>19,200</u>	<u>62,805</u>
At 31st October 2020	<b>43,605</b>	<b>19,200</b>	<b>62,805</b>
<b>DEPRECIATION</b>			
At 1st November 2019	<b>27,024</b>	<b>17,465</b>	<b>44,489</b>
Charge for year	<b>2,487</b>	<b>774</b>	<b>3,261</b>
	<u>29,511</u>	<u>18,239</u>	<u>47,750</u>
At 31st October 2020	<b>29,511</b>	<b>18,239</b>	<b>47,750</b>
<b>NET BOOK VALUE</b>			
At 31st October 2020	<b>14,094</b>	<b>961</b>	<b>15,055</b>
At 31st October 2019	<b>11,296</b>	<b>577</b>	<b>11,873</b>

THE ROCK CLINIC ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 2020

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	60,040	51,153
Tax	3,924	-
Prepayments and accrued income	351	346
	<u>64,315</u>	<u>51,499</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Bank loans and overdrafts (see note 8)	-	3,314
Trade creditors	3,875	2,797
Taxation and social security	-	860
Other creditors	12,100	16,981
	<u>15,975</u>	<u>23,952</u>

8. LOANS

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due within one year on demand:		
Bank loans	-	3,314
Other loans	11,300	16,300
	<u>11,300</u>	<u>19,614</u>

9. MOVEMENT IN FUNDS

	At 1/11/19 £	Net movement in funds £	At 31/10/20 £
<b>Unrestricted funds</b>			
General fund	57,427	21,146	78,573
	<u>57,427</u>	<u>21,146</u>	<u>78,573</u>
<b>TOTAL FUNDS</b>	<u>57,427</u>	<u>21,146</u>	<u>78,573</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	310,609	(289,463)	21,146
	<u>310,609</u>	<u>(289,463)</u>	<u>21,146</u>
<b>TOTAL FUNDS</b>	<u>310,609</u>	<u>(289,463)</u>	<u>21,146</u>

**THE ROCK CLINIC ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 2020**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/11/18 £	Net movement in funds £	At 31/10/19 £
<b>Unrestricted funds</b>			
General fund	33,454	23,973	57,427
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>33,454</u>	<u>23,973</u>	<u>57,427</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	300,695	(276,722)	23,973
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>300,695</u>	<u>(276,722)</u>	<u>23,973</u>

**10. RELATED PARTY DISCLOSURES**

Included in trade debtors is £4,024 (2019 - £3,370) which is owing by Andrea Coates, a trustee of the charity.

**THE ROCK CLINIC ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST OCTOBER 2020**

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Fundraising	354	620
<b>Investment income</b>		
Deposit account interest	8	-
<b>Charitable activities</b>		
Room rental	281,487	272,161
Counselling fees	28,760	27,914
	<hr/> 310,247	<hr/> 300,075
<b>Total incoming resources</b>	<b>310,609</b>	<b>300,695</b>
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	69,076	65,357
Social security	1,933	2,024
Pensions	1,427	929
Hire of plant and machinery	971	1,065
Rent	78,000	78,000
Other premises costs	7,749	9,722
Light and heat	4,798	4,835
Telephone	2,128	908
Postage and stationery	1,172	1,517
Promotion & fundraising costs	193	696
Sundries	433	242
Repairs and maintenance	22,977	26,726
Counselling costs	43,046	40,501
Computer costs	3,429	6,426
Consultancy fees	24,990	18,910
Bank charges	490	718
Loan interest	15	414
Depreciation of tangible fixed assets	3,261	2,382
	<hr/> 266,088	<hr/> 261,372
 <b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	23,375	15,350
<b>Total resources expended</b>	<hr/> <b>289,463</b>	<hr/> <b>276,722</b>
<b>Net income</b>	<hr/> <b>21,146</b>	<hr/> <b>23,973</b>

This page does not form part of the statutory financial statements