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LOTHIAN MARRIAGE COUNSELLING SERVICE
Annual Report and Financial Statements
For the year ended 31st March 1995



Lothian Marriage Counselling Service is a company limited
by guarantee, having no share capital

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For the year ended 31st March 1995

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Council of Management

Chairman

Reverend John C Lindsay

Honorary Treasurers

John & Helen Beattie, Beattie Accountants
13 Dudley Terrace, Edinburgh EH6 4QQ

Secretary

Deirdre Bett

Other Council Members

Tom Ballantine
Pat Cook
Russell Forrest
Alison Honeyman
Isobel Lodge
Leonard Mair
Charlotte McEachran
Wendy Sheehan
Sheena Stephen
Robin Stewart

Auditors

Scott Oswald
Chartered Accountants
1 Royal Terrace, Edinburgh EH7 5AD

Bankers

Bank of Scotland
64 George Street, Edinburgh EH2 2YS

Registered Office

9A Dundas Street
Edinburgh EH3 6QG

Registered in Scotland No. 110621

NOTICE IS HEREBY GIVEN THAT THE ANNUAL GENERAL MEETING OF THE MEMBERS OF THE LOTHIAN MARRIAGE COUNSELLING SERVICE WILL BE HELD AT 9A DUNDAS STREET, EDINBURGH ON 21st JUNE 1995 AT 7.30pm AND THAT THE BUSINESS TO BE BROUGHT BEFORE THE MEETING WILL BE :

1. Statement by the Chairman.
2. To receive and adopt the financial statements for the year ended 31st March 1995.
3. To elect members of the Council of Management.
4. To re-appoint Scott Oswald, Chartered Accountants as auditors and to authorise the Council to fix their remuneration.

By order of the Council of Management

Deirdre Bett
25th May 1995

Deirdre Bett
Secretary

PROXIES

A member entitled to attend and vote at the meeting may appoint a proxy to attend and vote instead of him. A proxy need not be a member of the company.

LOTHIAN MARRIAGE COUNSELLING SERVICE

Report of the Council of Management

The Council of Management hereby submit their report and audited financial statements for the year ended 31st March 1995.

STATEMENT OF COUNCIL OF MANAGEMENT'S RESPONSIBILITIES

Company law requires the Council of Management to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit and loss of the company for that period. In preparing those financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The council of Management is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable it to ensure that the financial statements comply with the Companies Act 1985. It is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Status

Lothian Marriage Counselling Service is a company limited by guarantee having no share capital. The company is a registered charity.

Activities

The principal activity of the service is the provision of marital and relationship counselling and related services.

The service also acts as a local information and resource centre for people wishing to extend their knowledge of human relationships.

Report of the Council of Management (continued)

State of Affairs

The deficit of the year as disclosed in the revenue account is £795.

Council of Management

The present members of the Council of Management are shown on page 1.

In accordance with the Articles of Association, Reverend John Lindsay and Mrs Alison Honeyman retire by rotation and being eligible offer themselves for re-election. Mr Malcolm McMillan retired on 12th October 1994 and Mrs Mary Harris retired on 18th January 1995. Ms Wendy Sheehan having been appointed on 12th October 1994 to fill a vacancy retires in accordance with section 42 of the Articles of Association and being eligible offers herself for re-election.

Special Exemptions

Advantage has been taken in the preparation of the report of the Council of Management of the special exemptions applicable to small companies conferred by Part II of Schedule 8 to the Companies Act 1985.

Approval

The report of the Council of Management was approved by the Council on 25th May 1995 and signed on its behalf by

By order of the Council of Management

Guido Bell
..... Secretary
25th May
..... 1995

REPORT OF THE AUDITORS TO THE MEMBERS OF
LOTHIAN MARRIAGE COUNSELLING SERVICE

We have audited the financial statements on pages 6 to 10 which have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and on the basis of the accounting policies set out on page 8.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

As described on page 3 the company's Council of Management is responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion to you.

BASIS OF OPINION

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 31st March 1995 and of its deficit for the year then ended and have been properly prepared in accordance with the Companies Act 1985 applicable to small companies.



SCOTT OSWALD
REGISTERED AUDITORS
CHARTERED ACCOUNTANTS

EDINBURGH

Lothian Marriage Counselling Service

Revenue Account For the Year Ended 31st March 1995

	Notes	<u>1995</u> <u>£</u>	<u>1994</u> <u>£</u>
Income			
Grants	2	37,248	35,883
Donations	3	46,324	43,631
Interest		1,023	893
Other Income		1,307	507
		<u>85,902</u>	<u>80,914</u>
Administration Expenses	4 & 5	62,761	52,912
Disposable Income		<u>23,141</u>	<u>28,002</u>
Utilised thus:			
Provision of Services	7	15,825	19,792
Educational expenses	8	8,111	6,815
		<u>23,936</u>	<u>26,607</u>
Retained (Deficit) Surplus for the year		<u>(795)</u>	<u>1,395</u>

The company has no recognised gains or losses other than the (deficit)/surplus for the two years ended 31st March, 1995. All operations are continuing.

Lothian Marriage Counselling Service

Balance Sheet as at 31st March 1995

	Notes	<u>1995</u> <u>£</u>	<u>1994</u> <u>£</u>
Fixed Assets			
Tangible Assets	9	150,000	150,000
Current Assets			
Debtors	10	207	-
Stock of Books for resale		976	-
Cash at Bank and in hand		19,640	19,491
Building Society Account		3,138	3,017
		<u>23,961</u>	<u>22,508</u>
Less: Creditors: amounts falling due within one year	11	(3,414)	(1,166)
Net Current Assets		<u>20,547</u>	<u>21,342</u>
Net Assets		<u>170,547</u>	<u>171,342</u>
Capital and Reserves			
Capital Reserve	12	164,462	164,462
Other Reserves	13	6,085	6,880
		<u>170,547</u>	<u>171,342</u>

Advantage has been taken in the preparation of the financial statements of the special exemptions conferred by Part I of Schedule 8 to the Companies Act 1985 on the grounds that the company qualifies as a small company.

The financial statements were approved by the Council of Management on 25th May, 1995 and signed on its behalf by:

Shirley, Chair.

Helen Beattie TREASURER

The notes on pages 8 to 10 form part of these accounts.

25th May, 1995.

Notes to the Financial Statements for the Year
Ended 31st March 1995

1 Accounting Policies

Accounting Convention

The financial statements are prepared in compliance with the Companies Act 1985 and under the historic cost convention, modified to include the revaluation of certain fixed assets.

Fixed Assets

Equipment purchased by the charity is written off in the Revenue Account in the year in which it is purchased.

No provision is made for the depreciation of heritable property as the Council of Management is of the opinion that such provision would be inappropriate as the property is maintained in a good state of repair, is increasing in value and has a life expectancy in excess of fifty years.

Grants

Grants of a revenue nature are credited to the Revenue Account in the year in which they accrued.

VAT

The service is not registered for VAT and accordingly expenditure includes VAT where appropriate.

2 Grants Received

	1995	1994
	<u>£</u>	<u>£</u>
Lothian Regional Council - Annual Grant	36,411	35,383
--do-- Supplementary Grant	837	500
	<u>37,248</u>	<u>35,883</u>

3 Donations

	1995	1994
	<u>£</u>	<u>£</u>
Clients' Contributions	37,177	33,554
Group and Publicity work	1,221	957
Individual Donations (including Covenants)	1,889	3,228
Donations from Industry and Commerce	2,087	1,192
Cruden Foundation	500	500
Netherdale Trust	700	700
Children in Need	1,000	-
The Tudor Trust	1,000	-
William Thyne Trust	500	500
Other Trusts	250	3,000
	<u>46,324</u>	<u>43,631</u>

The average weekly number of administrative employees of the Service during the year was 7 (1994 - 6).

The aggregate remuneration and associated costs of the Service were:-

	1995	1994
	<u>£</u>	<u>£</u>
Wages and Salaries	37,848	33,639
Social Security	2,086	2,424
Pension	856	856
	<u>40,790</u>	<u>36,919</u>

5 Administration Expenses

	1995	1994
	<u>£</u>	<u>£</u>
Rates and Insurance	2,631	2,178
Heat and Light	2,488	2,190
Repairs and Renewals	8,980	1,392
Cleaning	1,226	1,189
	<u>15,325</u>	<u>6,949</u>
Salaries, Wages & National Insurance (note 4)	40,790	36,919
Hon. Treasurers' honorarium	500	500
Printing and Stationery	1,359	1,476
Telephone and Postage	2,521	2,286
General Expenses	1,122	1,186
Office Equipment	-	2,552
Report and AGM	527	415
Audit Fee	617	629
	<u>62,761</u>	<u>52,912</u>

6 Taxation

The Service is recognised by the Inland Revenue as a charity and is not liable to Corporation Tax on the surplus for the year.

7. Provision of Services
Counselling

	1995	1994
	<u>£</u>	<u>£</u>
Payments to Counsellors	15,350	19,331
Travelling expenses	413	215
Advertising	62	246
	<u>15,825</u>	<u>19,792</u>

8 Educational expenses

	1995	1994
	<u>£</u>	<u>£</u>
Counsellors' Training	3,449	1,642
Bookstall, Library and Journals	1,879	2,675
Less: Sales	(1,623)	(2,118)
Fees to Marriage Counselling Scotland	4,406	4,616
	<u>8,111</u>	<u>6,815</u>

9 Tangible Assets

Heritable Property was revalued on 30th March 1989 by a firm of Chartered Surveyors at an open market value of £150,000.

10 Debtors

	1995	1994
	<u>£</u>	<u>£</u>
Other Debtors	207	-

11 Creditors : amounts falling due within one year

	1995	1994
	<u>£</u>	<u>£</u>
Other creditors	2,481	284
Other taxes and social security costs	933	882
	<u>3,414</u>	<u>1,166</u>

12 Capital Reserve

The company has no share capital and is limited by the guarantee of 36 members to a maximum of £10 each.

	1995	1994
	<u>£</u>	<u>£</u>
Property at valuation (note 9)	150,000	150,000
Capital accrued prior to incorporation	14,462	14,462
	<u>164,462</u>	<u>164,462</u>

13 Other Reserves

	<u>General Fund</u>	<u>Building Fund</u>	
	<u>£</u>	<u>£</u>	<u>£</u>
At the beginning of the year	4,780	2,100	6,880
Retained (deficit) for the year	(795)	-	(795)
	<u>3,985</u>	<u>2,100</u>	<u>6,085</u>

Lothian Marriage Counselling Service

Revenue Account For the Year Ended 31st March 1995

	Notes	<u>1995</u> <u>£</u>	<u>1994</u> <u>£</u>
Income			
Grants	2	37,248	35,883
Donations	3	46,324	43,631
Interest		1,023	893
Other Income		1,307	507
		<u>85,902</u>	<u>80,914</u>
Administration Expenses	4 & 5	62,761	52,912
Disposable Income		<u>23,141</u>	<u>28,002</u>
Utilised thus:			
Provision of Services	7	15,825	19,792
Educational expenses	8	8,111	6,815
		<u>23,936</u>	<u>26,607</u>
Retained (Deficit) Surplus for the year		<u>(795)</u>	<u>1,395</u>

The company has no recognised gains or losses other than the (deficit)/surplus for the two years ended 31st March, 1995. All operations are continuing.

Lothian Marriage Counselling Service

Balance Sheet as at 31st March 1995

	Notes	<u>1995</u> <u>£</u>	<u>1994</u> <u>£</u>
Fixed Assets			
Tangible Assets	9	150,000	150,000
Current Assets			
Debtors	10	207	-
Stock of Books for resale		976	-
Cash at Bank and in hand		19,640	19,491
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		<u>23,961</u>	<u>22,508</u>
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