

COUPLE COUNSELLING LOTHIAN
(a company limited by guarantee)

Annual Report and Financial Statements

For the year ended 31 March 2002

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COUPLE COUNSELLING LOTHIAN
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Annual Report and Financial Statements

For the year ended 31 March 2002

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Council of Management

Wendy Sheehan, Chair

Other Council Members

Kirsty Anderson (retired 13/3/02)

David Christie

Gary Clapton (appointed 21/6/01)

Jeremy Devlin-Thorp

Alasdair Ferguson

Alison Honeyman

Isobel Lodge

Charlotte McEachran

Susie Jackson

Honorary Treasurers

John and Helen Beattie

Secretary

Deirdre Bett

Auditors

Scott-Moncrieff

17 Melville Street

Edinburgh

EH3 7PH

Bankers

Bank of Scotland

38 St Andrew Square

Edinburgh

EH2 2YR

Solicitors

Fyfe Ireland WS

Orchard Brae House

30 Queensferry Road

Edinburgh

EH4 2HG

Registered Office

9A Dundas Street

Edinburgh

EH3 6QG

Registered in Scotland: No 110621

Scottish Charity Number: SC011989

COUPLE COUNSELLING LoTHIAN
(a company limited by guarantee)

Report of Council of Management

For the year ended 31 March 2002

The Council of Management have pleasure in presenting their report for the year ended 31 March 2002. This report is prepared in accordance with the Memorandum and Articles of Association and the recommendations of Statement of Recommended Practice – Accounting and Reporting by Charities and complies with applicable law.

Constitution

Couple Counselling Lothian is a company limited by guarantee having no share capital and is governed by a Memorandum and Articles of Association dated 15 April 1988 and amended by Special Resolution on 19 May 1988 and 22 February 1990. The name of the service was changed from Lothian Marriage Counselling Service to Couple Counselling Lothian by Special Resolution dated 6 October 1999. The service is registered as a charity in Scotland.

Objectives

The objectives of the company are:

- to provide, develop and co-ordinate a confidential counselling service in Edinburgh, West Lothian, Midlothian and East Lothian for people – regardless of race, religion, marital status or sexual orientation – who have difficulties and anxieties in their marriage or other intimate, personal relationships. These include individuals and couples troubled with emotional or sexual difficulties, those who are experiencing difficulties in contemplating a permanent relationship and those who are experiencing the end of a marriage or relationship and its after effects, whether through bereavement, separation or divorce;
- to provide and develop a range of allied services which would enable people to maintain and foster good relationships.

There have been no changes in objectives since the last annual report.

Council of Management

The Articles of Association states that the business of the company shall be managed by a Council of Management.

The council will consist of not fewer than 5 and not more than 12 members. The council may appoint any member to fill either a casual or permanent vacancy in its number provided the prescribed maximum is not exceeded.

Any member so appointed shall retain office until the next Annual General Meeting at which point they will be eligible for re-election. No person who is not a member of the company shall be eligible to hold office as a member of the council.

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

Review of activities

A detailed description of the activities which have taken place in the work of the Company is contained in the 55th Annual Report. Brief highlights are as follows:

- offering 5982 counselling appointments from Dundas Street and 731 counselling appointments from 4 community-based centres;
- running two Surviving the Break Up groups and one New Beginnings course;
- developing and delivering Education Packages in 5 schools;
- selecting and training counsellors to work with young people aged from 11-18;
- identifying the need for a Practice Manager;
- reviewing the supervision requirements of the service.

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Report of Council of Management

For the year ended 31 March 2002

Reserves policy

The company has identified a minimum reserve requirement of £40,000 in order to be able to meet commitments as they fall due. Actual reserves at 31 March 2002 were £17,694. The Council of Management have taken steps to reach the minimum requirement in the short to medium term.

Financial information

The main activities of the charity are funded by grants from local authorities, trusts and donations from clients complemented by fund raising activities. The resources expended on these activities during the year was £151,522. The surplus for the year was £8,385.

At the end of the year, a much delayed plan to refurbish the entrance hall was undertaken.

Two reserves have been set up to continue the Education in Schools project and the Counselling Young People Project.

During the next year, fund raising activities will be increased to enable CCL to:

- continue its main activities;
- pay for the increased costs of supervision;
- launch a Counselling for Young People Project;
- launch a Family Therapy Service.

Risk management

The Council of Management have assessed the major risks to which the charity is exposed, in particular those related to the operations and financing of the Service, and are satisfied that systems are in place to mitigate exposure to the major risks.

Taxation

The company is a charity and is recognised as such by the Inland Revenue for taxation purposes. As a result there is no liability to taxation on any of its income.

Council of Management responsibilities

Charity law requires the company 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 surplus or deficit of the company for that period. In preparing those financial statements, the Council of Management are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in business;

The Council of Management are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 and the Charities Accounts (Scotland) Regulations 1992. They are 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.

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Report of Council of Management

For the year ended 31 March 2002

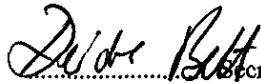
Auditors

Scott-Moncrieff Chartered Accountants were appointed as auditors during the year.

A resolution to re-appoint Scott-Moncrieff Chartered Accountants as auditors will be put to the members at the annual general meeting.

By order of the Council of Management

22 May 2002


..... Secretary
Deirdre Bett

COUPLE COUNSELLING LOTHIAN
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Independent Auditors' Report to the Members

For the year ended 31 March 2002

We have audited the financial statements of Couple Counselling Lothian for the year ended 31 March 2002 set out on pages 6 to 10. These financial statements have been prepared under the historical cost convention as modified by the revaluation of heritable property and the accounting policies set out on page 8.

Respective responsibilities of council members and auditors

As described in the Statement of Council of Management's Responsibilities, the charitable company's Council of Management are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Council of Management's Report is not consistent with the financial statements, if the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding council members' remuneration and transactions with the charitable company is not disclosed.

We read the Council of Management's Report and consider the implications for our report if we become aware of any apparent misstatements within it.

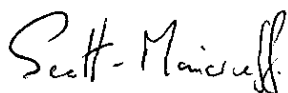
Basis of opinion

We conducted our audit in accordance with United Kingdom 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 judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable 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 charitable company's affairs as at 31 March 2002 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended and have been properly prepared in accordance with the Companies Act 1985.



SCOTT-MONCRIEFF
Chartered Accountants and Registered Auditor
17 Melville Street
Edinburgh

22 May 2002

COUPLE COUNSELLING LOTHIAN
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**Income and Expenditure Account and
Statement of Financial Activities**

For the year ended 31 March 2002

	Notes	Unrestricted Funds £	Restricted Funds £	Capital Reserve £	2002 Total £	2001 Total £
Incoming resources						
Donations and legacies		125,578	5,945	-	131,523	103,028
Incoming resources from the operating activities of the charity						
- in furtherance of the objectives		24,776	-	-	24,776	24,268
Investment income		1,196	-	-	1,196	1,444
Other incoming resources		1,613	799	-	2,412	2,732
Total incoming resources		153,163	6,744	-	159,907	131,472
Resources expended						
Costs of generating funds		8,380	-	-	8,380	7,486
Charitable expenditure						
- activities in furtherance of the charity's objects	3	130,715	2,851	-	133,566	111,887
- management and administration	3	9,576	-	-	9,576	8,684
Total resources expended		148,671	2,851	-	151,522	128,057
Net incoming resources		4,492	3,893	-	8,385	3,415
Total funds brought forward		13,202	-	189,462	202,664	199,249
Total funds carried forward		17,694	3,893	189,462	211,049	202,664

All the results relate to continuing activities.

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

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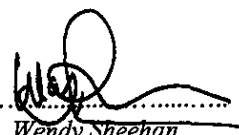
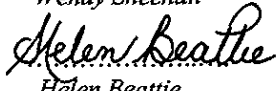
Balance Sheet

As at 31 March 2002

	Notes	2002	2001
		£	£
Fixed assets			
Tangible assets	4	175,000	175,000
Current assets			
Stocks		369	526
Debtors	5	3,412	3,434
Cash at bank and in hand		39,573	29,035
		43,354	32,995
Creditors: amounts falling due within one year	6	7,305	5,331
Net current assets		36,049	27,664
Net assets		211,049	202,664
Funds			
Unrestricted funds		17,694	13,202
Restricted funds	7	3,893	-
Capital reserve		189,462	189,462
		211,049	202,664

The financial statements were approved by the Council of Management on 22 May 2002

and signed on their behalf by


 Wendy Sheehan Chair

 Helen Beattie Treasurer

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

COUPLE COUNSELLING LOTHIAN
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Notes to the Financial Statements

For the year ended 31 March 2002

1. Accounting policies

Basis of accounting

The accounts have been prepared under the historical cost convention and are in accordance with applicable accounting standards in the United Kingdom, with the Companies Act 1985, Charities Accounts (Scotland) Regulations 1992 and Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2000). Comparative figures in the statement of financial activities have been reclassified to ensure comparability with the current period.

Fixed assets

The fixed asset is included in the balance sheet at market value at the date of last valuation.

Depreciation

No depreciation has been provided on the heritable property as in the opinion of the Council of Management the residual value of the property will be greater than the valuation at 13 March 1997 and therefore any depreciation charge would be immaterial.

Stock

Stock is stated at the lower of cost and net realisable value.

Grant income

Grant income is credited in the year to which it relates.

Donations

Donations are credited in the year in which they are receivable.

Pensions

Pension contributions are made to an approved pension scheme. These are charged in the year in which they are incurred.

VAT

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

Allocation of expenditure

Wherever possible, expenses are attributed directly to the category to which they relate. Where this is not possible, expenses are allocated on the basis of time spent by staff on each activity.

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Notes to the Financial Statements - continued

For the year ended 31 March 2002

2.	Staff numbers and costs	2002	2001
		£	£
	Wages and salaries	98,832	83,770
	Social security costs	4,288	3,592
	Pension costs	1,517	1,517
		104,637	88,879
	The average weekly number of employees during the period was:-	Number	Number
	Administration staff	4	4
	Counselling staff	4	3
		8	7

There were no employees with emoluments above £50,000.

None of the council members received any remuneration or reimbursement of expenses during the year.

3.	Allocation of expenditure	Cost of generating funds	Charitable Activities	Management and administration	Total 2002
		£	£	£	£
	Staff costs	8,380	87,879	8,380	104,639
	Property costs	-	12,127	122	12,249
	Administrative costs	-	33,560	1,074	34,634
		8,380	133,566	9,576	151,522
	2001	7,486	111,887	8,684	128,057
	Expenditure includes the following:			2002	2001
				£	£
	Auditors' remuneration in respect of:				
	- audit services			1,198	1,199

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Notes to the Financial Statements - continued

For the year ended 31 March 2002

4. Tangible assets

The heritable property was revalued on 13 March 1997 by Shepherd and Co, Chartered Surveyors on an open market basis at £175,000.

5. Debtors	2002	2001
	£	£
Other debtors	670	1,030
Accrued income	2,742	2,404
	3,412	3,434

6. Creditors: Amounts falling due within one year	2002	2001
	£	£
Other taxes and social security	4,019	974
Accruals	3,104	1,975
Deferred income	182	2,382
	7,305	5,331

7. Restricted funds	Balance at	Incoming	Resources	Balance at
	1 April 2001	resources	expended	31 March 2002
Education in Schools	-	5,945	2,358	3,587
Counselling Young People	-	799	493	306
	-	6,744	2,851	3,893