

COUPLE COUNSELLING LOTHIAN
(a company limited by guarantee)

Annual Report and Financial Statements

For the year ended 31st March 2005

110621



COUPLE COUNSELLING LOTHIAN
(a company limited by guarantee)

Annual Report and Financial Statements

For the year ended 31st March 2005

Contents	Pages
Report of the Council of Management	2-4
Independent Auditors' Report to the Members	5
Statement of Financial Activities	6
Balance Sheet	7
Note to the Financial Statements	8-9

Council of Management

Wendy A Sheehan (Chair) (retired 20/4/05)
Stewart F Lee (Chair) (appointed 20/4/05)

Other Council Members

David Binnie (appointed 1/7/04)
Gary Clapton (retired 1/7/04)
James Cook (appointed 1/7/04)
Jeremy Devlin-Thorp (retired 1/7/04)
Alasdair Ferguson
Hely Henney
Susie Jackson
Gillian Charlton-Meyrick (retired 23/10/04)
Anne McFarlane (Callander)
Jane Mackie
Sadia Shinwari
Jonathan Tweedie

Honorary Treasurers

John and Helen Beattie

Company 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
30 Queensferry Road
Edinburgh
EH4 2HG

Registered Office

9A Dundas Street
Edinburgh
EH3 6QG

Registered in Scotland: No 110621
Scottish Charity Number: SCO 11989

COUPLE COUNSELLING LOTHIAN
(a company limited by guarantee)

Report of Council of Management

For the year ended 31st March 2005

The Council of Management has pleasure in presenting its report for the year ended 31st March 2005. This report is prepared in accordance with the Memorandum and Articles and 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 15th April 1988 and amended by Special Resolution on 19th March 1988 and amended by Special Resolution on 19th May 1988 and 22nd February 1990. The name of the service was changed from Lothian Marriage Counselling Service to Couple Counselling Lothian by Special Resolution dated 6th October 1999. The service is registered as a charity in Scotland.

Objectives

The objectives of Couple Counselling Lothian are to-

- provide, develop and co-ordinate a confidential counselling and psycho-sexual 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;
- provide and develop a range of allied services which would enable people to maintain and foster good relationships.

There have been no changes in the 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 no 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 members 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 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 57th Annual Report. Brief highlights are as follows:

- offering 5318 counselling appointments from Dundas Street and 615 counselling appointments from 4 community-based centres;
- delivering 22 Education Packages in 3 schools;
- maintaining a Family Therapy service which has worked with 44 families;
- maintaining 11-18@CCL, a counselling service for young people which has worked with 30 referrals;

COUPLE COUNSELLING LOTHIAN
(a company limited by guarantee)

Report of Council of Management

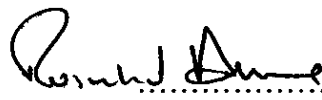
For the year ended 31st March 2005

Auditors

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

20th July 2005

.....Company Secretary

Rosalind Hume

Couple Counselling Lothian

Independent Auditors' Report to the members

For the year ended 31 March 2005

We have audited the financial statements of Couple Counselling Lothian for the year ended 31 March 2005 set out on pages 6 to 10. These financial statements have been prepared under the historical cost convention and the accounting policies set out on page 7.

This report is made solely to the company's members as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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 is 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 directors' 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 judgements 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 2005 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

SCOTT-MONCRIEFF
Chartered Accountants and Registered Auditor
17 Melville Street
Edinburgh
EH3 7PH

20.7.05

COUPLE COUNSELLING LOTHIAN
(a company limited by guarantee)

**Income and Expenditure Account and
Statement of Financial Activities**

For the year ended 31 March 2005

	Notes	Unrestricted Funds £	Restricted Funds £	Capital Reserve £	2005 Total £	2004 Total £
Incoming resources						
Donations and legacies		138,048	6,000	-	144,048	110,828
Incoming resources from the operating of the charity						
- in furtherance of the objectives		26,314	-	-	26,314	25,756
Investment income		1,587	-	-	1,587	1,046
Other incoming resources		2,845	450	-	3,295	5,327
Total incoming resources		168,794	6,450	-	175,244	142,957
Resources expended						
Costs of generating funds		15,981	227	-	16,208	14,827
Charitable expenditure						
- activities in furtherance of the charity's objects	3	127,847	1,815	-	129,662	118,618
-management and administration	3	17,191	227	-	17,418	16,002
Total resources expended		161,019	2,269	-	163,288	149,447
Net incoming resources		7,775	4,181	-	11,956	(6,490)
Revaluation of property		-	-	-	-	175,000
Total funds brought forward		17,452	2,567	364,462	384,481	215,971
Total funds carried forward		25,227	6,748	364,462	396,437	384,481

All the results relate to continuing activities

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

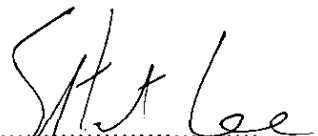
COUPLE COUNSELLING LoTHIAN
(a company limited by guarantee)

Balance Sheet

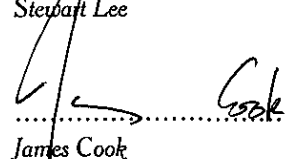
As at 31 March 2005

	Notes	2005	2004
		£	£
Fixed assets			
Tangible assets	4	350,000	350,000
Current assets			
Stocks		302	304
Debtors	5	10,188	7,468
Cash at bank and in hand		45,216	34,053
		<u>55,706</u>	<u>41,825</u>
Creditors :			
amounts falling due within one year		<u>9,269</u>	<u>7,344</u>
Net current assets		46,437	34,481
Net assets		<u>396,437</u>	<u>384,481</u>
Funds			
Unrestricted funds		25,227	17,452
Restricted funds	7	6,748	2,567
Capital reserve		364,462	364,462
		<u>396,437</u>	<u>384,481</u>

The financial statements were approved by the Council of Management on and signed on their behalf by



 Stewart Lee Chair



 James Cook Director

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

COUPLE COUNSELLING LOTHIAN
(a company limited by guarantee)

Notes to the Financial Activities

For the year ended 31 March 2005

1. Accounting policies

Basis of accounting

The accounts have been prepared under the historical cost convention, as modified by the revaluation of fixed assets, 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)

Fixed assets

The fixed asset was revalued by Montagu Evans on 16 January 2004 and the valuation of £350,000 has been incorporated in the balance sheet.

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 16 January 2004 and therefore any depreciation charge would be immaterial. The Council review the property annually for indicators of any impairment.

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.

COUPLE COUNSELLING LOTHIAN
(a company limited by guarantee)

Notes to the Financial Activities - continued

For the year ended 31 March 2005

2. Staff numbers and costs

	2005	2004
	£	£
Wages and salaries	105,268	102,191
Social security costs	4,227	4,101
Pension costs	1,517	1,517
	<u>111,012</u>	<u>107,809</u>
The average weekly number of employees during the period was:-	Number	Number
Administration staff	4	4
Counselling staff	4	4
	<u>8</u>	<u>8</u>

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 2005
	£	£	£	£
Staff costs	11,101	88,810	11,101	111,012
Property costs	1,106	8,843	1,106	11,055
Administrative costs	4,001	32,009	5,211	41,221
	<u>16,208</u>	<u>129,662</u>	<u>17,418</u>	<u>163,288</u>
2004	<u>14,827</u>	<u>118,618</u>	<u>16,002</u>	<u>149,447</u>

	2005	2004
	£	£
Expenditure included the following:		
Auditors' remuneration in respect of audit services	<u>1,210</u>	<u>1,175</u>

COUPLE COUNSELLING LOTHIAN
(a company limited by guarantee)

Notes to the Financial Activities - continued

For the year ended 31 March 2005

4. Tangible assets

The heritable property was revalued on 16 January 2004 by Montagu Evans, Chartered Surveyors on an open market basis at £350,000.

5. Debtors

	2005	2004
	£	£
Other debtors	2,400	2,020
Accrued income	7,788	5,448
	<u>10,188</u>	<u>7,468</u>

6. Creditors: Amounts falling due within one year

	2,005	2,004
	£	£
Other taxes and social security	4,333	3,976
Accruals	4,936	3,368
	<u>9,269</u>	<u>7,344</u>

7. Restricted Funds

	Balance at 31 Mar 04	Incoming Resources	Resources Expended	Balance at 1 Apr 2005
Education in Schools	1,720	450	602	1,568
Counselling Young People	847	6,000	1,667	5,180
	<u>2,567</u>	<u>6,450</u>	<u>2,269</u>	<u>6,748</u>

8. Analysis of net assets among funds

	Unrestricted Funds	Restricted Funds	Capital Fund	2005 Total	2004 Total
Fixed assets	-	-	350,000	350,000	350,000
Net current assets	25,227	6,748	14,462	46,437	34,481
	<u>25,227</u>	<u>6,748</u>	<u>364,462</u>	<u>396,437</u>	<u>384,481</u>