

Couple Counselling Lothian
(A company limited by guarantee)

Report and Financial Statements
For the Year Ended 31 March 2008

Charity number SC011989
Company number 110621

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COUPLE COUNSELLING LOTHIAN
(A company limited by guarantee)
Report and Financial Statements
For the Year Ended 31 March 2008

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COUPLE COUNSELLING LoTHIAN
(a company limited by guarantee)

Report of the Council of Management

For the year ended 31 March 2008

Reference and Administrative Information

Charity Name:	Couple Counselling Lothian
Charity registration number:	SC011989
Company registration number:	110621
Registered Office and operational address:	9a Dundas Street Edinburgh EH3 6QG

Management Committee

Stewart F Lee (Chair)
David Binnie
Anne Callander (resigned 26 September 2007)
James Cook (resigned 26 September 2007)
Susie Jackson
Jane Mackie
Gillian Gray (appointed 26 September 2007)
Dr David McGuire (appointed 30 January 2008)
Sheila Thacker (appointed 26 September 2007, resigned 11 March 2008)
Alasdair Loudon (resigned 4 June 2008)

Secretary

Rosalind Hume

Auditors

Scott-Moncrieff
17 Melville Street
Edinburgh
EH3 7PH

Bankers

Bank of Scotland
38 St Andrew Square
Edinburgh
EH2 2YR

Solicitors

Fyfe Ireland WS
32 Charlotte Square
Edinburgh
EH2 4ET

COUPLE COUNSELLING LOTHIAN
(a company limited by guarantee)

Report of the Council of Management

For the year ended 31 March 2008

The Council of Management presents its report along with the financial statements of the charitable company for the year to 31 March 2008. The financial statements have been prepared in accordance with the Memorandum and Articles of Association and the recommendations of the Statement of Recommended Practice Accounting and Reporting by Charities and comply with applicable law.

Structure, Governance and Management

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 service is registered as a charity in Scotland.

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

Recruitment and Appointment of the Council of Management

The Council of Management consists 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 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.

Since the end of the year to 31 March 2008, Alasdair Loudon has resigned, and Jane Mackie and Suzie Jackson have indicated that they will stand down at the 2008 AGM. David McGuire, Margery Browning, and Craig McDevitt have been co-opted to the Council of Management and their membership will be put forward for ratification at the AGM.

Trustee Induction and Training

New members to the Council of Management are given a job description and trustee induction.

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 finances of the Company, and are satisfied that systems are in place to mitigate exposure to the major risks.

Organisational structure

During 2007/08 there was a full time Director, Rosalind Hume, who was supported by a part time Practice Manager and two part time Office Managers (jobshare) to ensure that there is cover at Dundas Street from 9am to 9pm four days a week and from 9am to 5pm on Friday. In addition a full time receptionist was appointed in January 2008 and two part time evening receptionists.

The admin staff were supported by five volunteers.

At 31 March 2008 there were 13 sessionally paid counsellors/therapists, 11 Accept students (including 4 art therapists), 3 Relate Scotland Diploma students (1 on secondment from Relate Orkney) and 3 placements from Edinburgh University Diploma working towards accreditation.

Objectives and Activities

Couple Counselling Lothian is committed to providing a range of high quality professional therapeutic and educational services for adults, children and young people and their wider families who are experiencing relationship difficulties. It provides these services regardless of race, religion, gender and ability to pay.

COUPLE COUNSELLING LoTHIAN
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Report of the Council of Management - continued

For the year ended 31 March 2008

Objectives and Activities - continued

Key objectives:

- Maintain and enhance the quality and professionalism of our services
- Ensure all CCL services meet clients' demands within an acceptable timescale
- Maintain and develop existing services and delivery methods
- Ensure adequate funding for core services and seek funding to develop new services
- Increase social inclusion of services throughout Lothian

Supporting objectives:

- Continue to support staff, recognizing the important role they play within the agency
- Continue to support volunteers

Opportunity objectives:

- Seek Links with partners/agencies

These objectives were presented by the Chair to members at the AGM on 23 September 2005, and have been affirmed at subsequent AGMs.

It was also previously an objective of Couple Counselling Lothian to maximise the potential effect of operating under the Relate brand. However, during the year to 31 March 2008, Relate Scotland dropped its plans to sublicense the Relate brand, and instead merged with Family Mediation Scotland under the new brand, Relationships Scotland. Couple Counselling Lothian is currently assessing the benefits of the signing up to the new membership agreement with Relationships Scotland and the implications of adopting the new branding.

Achievements and performance

Our counsellors have continued to offer a range of professional counselling services to couples and individuals who seek help in dealing with difficulties in their relationships. The number of appointments offered in 2007/08 was 5,570 a decline of 152 from the previous year (5,722). The number of clients seen also declined from 4,440 to 4,207 (a decline of 233). This reduction in counselling hours was very disappointing, particularly as we had budgeted for an increase, and a corresponding increase in client donations. The main reason for the shortfall was a lack of counselling capacity, mainly because training for new counsellors did not progress as well as we'd hoped. The financial consequences are covered below:

The waiting list for clients remained high throughout the year to 31 March 2008, especially for clients wishing to see a sexual and relationship counsellor. There is a shortage of sexual and relationship counsellors in Scotland and there is a need for specific training in this area. The Directors of the Council of Management have written to Relationships Scotland with their concerns over the need for training in this area.

Activities that have taken place in 2007/08 to meet the key objectives include:

- Providing training through the Accept Scheme and Relate Diploma in couple counselling for new student counsellors;
- Review and ongoing refinement of the pilot domestic abuse programme to identify domestic abuse before therapeutic work begins;
- Review of the joint intake project with Family Mediation Lothian at Dr Bell's Family Centre in Leith;
- Development of interagency working and collaborative working especially in the area of domestic abuse and children and family work;
- Introduction of a new electronic appointment system.

COUPLE COUNSELLING LOTHIAN
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Report of the Council of Management – continued

For the year ended 31 March 2008

Financial review

In the year to 31 March 2008, income was £189,526 (£233,529 in the year to 31 March 2007) and expenditure was £226,193 (£208,717 in the year to 31 March 2007). Therefore there was a headline shortfall of income versus expenditure of £36,667 in the year to 31 March 2008 (compared to a headline surplus of £24,812 in the year to 31 March 2007). However, a significant part of the deterioration in the headline income versus expenditure is because restricted funds were received in the year to 31 March 2007, but the corresponding expenditure was carried out in the year to 31 March 2008. A more meaningful measure of the shortfall of income versus expenditure in the year to 31 March 2008 is the reduction of £13,880 in the unrestricted funds to £5,009 (£18,889 at 1 April 2007), much of which is down to the reduction in counselling hours referred to above.

The Directors of the Council of Management are extremely concerned about the reduction in free reserves. The planned increase in expenditure was aimed at strengthening the capacity building of the organisation through training new counsellors but this has taken longer than expected. However, in the first quarter of 2008/09 there has been an increase in counselling hours and donation levels. Assuming that this trend will continue during the rest of the current financial year, and that grants from external bodies can be obtained as expected, unrestricted reserves should build up once again.

Principal funding sources

We would like to thank the following for their generous financial support:

Awards for All/ The Binks Trust/Crudan Foundation/City of Edinburgh Council/Dedridge Medical Group/Dickson Minto/Lankelly Chase Foundation/Penpoint Charitable Trust/West Lothian Council as well as the many clients and anonymous donors whose contributions have helped us maintain our services.

Reserves policy

The Directors are responsible for ensuring that, in the event the organisation was to discontinue, there would be enough funds available to meet their contractual obligations, including running costs for three months. The actual, unrestricted 'free' reserves at 31 March 2008 are £5,009 but the Directors have estimated that, if CCL was to discontinue at 24 September 2008, this would be £23,000. The Directors' objective is to increase the level of free reserves during the coming year.

Responsibilities of the Council of Management

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 the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Council of Management should follow best practice and:

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

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

COUPLE COUNSELLING LOTHIAN
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Report of the Council of Management – continued

For the year ended 31 March 2008

Members of the Council of Management

Members of the Council of Management, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

Disclosure of information to auditors

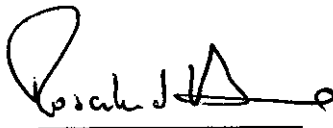
As far as each of the directors at the time this report is approved are aware:

- there is no relevant information of which the company's auditors are unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of the information.

Auditors

Scott-Moncrieff were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

Approved by the Council of Management on 20 August 2008 and signed on its behalf by



Company Secretary

Rosalind Hume

COUPLE COUNSELLING LOTHIAN
(a company limited by guarantee)

Independent Auditors' Report to the members

For the year ended 31 March 2008

We have audited the financial statements of Couple Counselling Lothian for the year ended 31 March 2008 as set out on pages 8 to 15. These financial statements have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the charitable company's members and Council of Management, as a body, in accordance with Regulations made under the Charities and Trustee Investment (Scotland) Act 2005 and 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 charitable company and its members and Council of Management as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Council of Management and auditors

The responsibilities of the Council of Management (who are also the directors of Couple Counselling Lothian for the purposes of company law) for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Council of Management's Responsibilities.

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

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 Regulations made under the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 1985. We also report to you whether the information given in the Council of Management's Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charity 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 charity is not disclosed.

We read other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. The other information contains only Council of Management's Report. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to other information.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (United Kingdom and Ireland) 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.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard Provisions Available for Small Entities, in the circumstances set out in note 14 to the financial statements.

Opinion

In our opinion the financial statements:

- give a true and fair view, in accordance with UK Generally Accepted Accounting Practice, of the state of the charitable company's affairs as at 31 March 2008 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- have been properly prepared in accordance with the Regulations made under the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 1985; and
- the information provided in the Council of Management's Report is consistent with the financial statements.

Scott Moncrieff
Scott Moncrieff
Registered Auditor
Chartered Accountants
17 Melville Street
Edinburgh EH3 7PH

10 August 2008

COUPLE COUNSELLING LOTHIAN
(a company limited by guarantee)

Statement of Financial Activities
(including Income and Expenditure Account)

For the year ended 31 March 2008

	Notes	Capital Reserve £	Unrestricted Funds 2008 £	Restricted Funds 2008 £	Total Funds 2008 £	Total Funds 2007 £
Incoming resources						
Incoming resources from generated funds:						
Voluntary income:						
Donations and grants	2	-	133,933	21,101	155,034	163,725
Investment income		-	2,029	-	2,029	1,605
Incoming resources from charitable activities:	3					
Grants		-	27,254	-	27,254	68,199
Trainee fees			3,205	-	3,205	-
Other			2,004	-	2,004	-
Total incoming resources		-	168,425	21,101	189,526	233,529
Resources expended	4					
Charitable activities		-	189,174	34,679	223,853	205,339
Governance costs		-	2,340	-	2,340	3,378
Total resources expended		-	191,514	34,679	226,193	208,717
Net (outgoing)/incoming resources before transfers		-	(23,089)	(13,578)	(36,667)	24,812
Gross transfers between funds		-	9,209	(9,209)	-	-
Net movement in funds/ surplus/(shortfall) for the year		-	(13,880)	(22,787)	(36,667)	24,812
Total funds brought forward		364,462	18,889	31,761	415,112	390,300
Total funds carried forward		364,462	5,009	8,974	378,445	415,112

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 15 form part of these financial statements

COUPLE COUNSELLING LOTHIAN
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Balance Sheet

For the year ended 31 March 2008

	Notes	2008		2007	
		£	£	£	£
Fixed assets					
Tangible Assets	5		<u>350,000</u>		<u>350,000</u>
Current assets					
Stock		302		302	
Debtors	9	10,842		9,043	
Cash at bank and in hand		32,509		75,777	
		<u>43,653</u>		<u>85,122</u>	
Creditors: amounts falling due within one year	10	<u>15,208</u>		<u>20,010</u>	
Net current assets			<u>28,445</u>		<u>65,112</u>
Net assets			<u><u>378,445</u></u>		<u><u>415,112</u></u>
Funds	12, 13				
Unrestricted funds					
Capital Reserve		364,462		364,462	
General funds		<u>5,009</u>		<u>18,889</u>	
			369,471		383,351
Restricted funds			<u>8,974</u>		<u>31,761</u>
			<u><u>378,445</u></u>		<u><u>415,112</u></u>

Authorised for issue by the Council of Management on 20 August 2008 and signed on its behalf by:


Stewart Lee

Director

The notes on pages 10 to 15 form part of these financial statements

COUPLE COUNSELLING LOTHIAN
(a company limited by guarantee)

Notes to the Financial Statements

For the year ended 31 March 2008

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared in accordance with the Companies Act 1985, the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include a capital reserve representing the valuation of fixed assets.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly. Where this is not possible, expenses are allocated on the basis of time spent by staff on each activity.

COUPLE COUNSELLING LOTHIAN
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Notes to the Financial Statements (continued)

For the year ended 31 March 2008

(e) Fixed assets

Capital items costing under £1,000 are expensed through the Statement of Financial Activities.

The heritable property was revalued by Montagu Evans on 16 January 2004. No depreciation is charged on the property. The property is maintained in a good state of repair and, on the basis of professional advice received, the Council of Management are of the opinion that the estimated realisable value of the property exceeds the valuation and therefore any depreciation would be immaterial on an aggregate basis.

(f) Pension costs

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

(g) VAT

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

2. Donations

	Unrestricted	Restricted	2008 Total	2007 Total
	£	£	£	£
The Binks Trust	5,000	-	5,000	2,000
Awards For All	-	4,101	4,101	-
Lloyds TSB	-	-	-	4,000
Scottish Business Achievement Award	-	-	-	2,000
Nationwide Foundation	-	-	-	4,795
LankellyChase Foundation	-	15,000	15,000	-
Penpoint	-	2,000	2,000	-
Other grants				6,405
Donations from individuals	128,933	-	128,933	144,525
	<u>133,933</u>	<u>21,101</u>	<u>155,034</u>	<u>163,725</u>

3. Incoming resources from activities to further the Charity's objectives

	2008 Total	2007 Total
	£	£
Grants		
Scottish Executive	-	43,450
Edinburgh City Council	17,920	17,920
West Lothian Council	9,334	6,829
	<u>27,254</u>	<u>68,199</u>

COUPLE COUNSELLING LOTHIAN
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Notes to the Financial Statements (continued)

For the year ended 31 March 2008

4. Resources expended

	Charitable activities £	Governance costs £	Total 2008 £	Total 2007 £
Other operating charges				
Audit fee	-	1,604	1,604	1,528
Other non-audit costs	-	736	736	1,850
Administration costs	39,551	-	39,551	35,958
Professional fees	7,041	-	7,041	9,014
	46,592	2,340	48,932	48,350
Staff costs				
Salaried employees	108,897	-	108,897	89,299
Sessional counsellors*	68,364	-	68,364	71,068
	223,853	2,340	226,193	208,717

*Sessional counsellors' staff costs include supervision fees of £10,948 (2007 - £12,213).

5. Fixed assets

Heritable property	2008 £	2007 £
Balance as at 31 March 2007 and 31 March 2008	<u>350,000</u>	<u>350,000</u>

6. Staff costs and numbers

Staff costs were as follows:	2008 £	2007 £
Wages and salaries	155,714	139,088
Social security costs	8,141	6,887
Pension costs	2,458	2,179
	166,313	148,154

The above staff costs exclude supervision fees of £10,948 (2007 - £12,213).

No employee received emoluments of more than £60,000.

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2008	2007
Charitable activity	3	3
Support staff	4	3

The charity contributes to the SCVO Money Purchase Pension Fund for Senior Staff members.

COUPLE COUNSELLING LOTHIAN
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Notes to the Financial Statements (continued)

For the year ended 31 March 2008

7. Management Committee Remuneration & Related Party Transactions

No members of the management committee received any remuneration during the year.

No members of the management committee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2007 – Nil).

8. Taxation

As a charity, Couple Counselling Lothian is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

9. Debtors

	2008 £	2007 £
Accrued income	400	-
Other debtors and prepayments	10,442	9,043
Total	<u>10,842</u>	<u>9,043</u>

10. Creditors

	2008 £	2007 £
Grant received in advance	2,397	-
Taxation and social security	2,202	2,671
Other creditors and accruals	10,609	17,339
Total	<u>15,208</u>	<u>20,010</u>

11. Transfers

The transfers from restricted funds to unrestricted funds represent the contributions to the costs of managing the projects.

12. Analysis of net assets between funds

	General Funds £	Capital Reserve £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	350,000	-	350,000
Current assets	20,217	14,462	8,974	43,653
Current liabilities	(15,208)	-	-	(15,208)
Net assets at 31 March 2008	<u>5,009</u>	<u>364,462</u>	<u>8,974</u>	<u>378,445</u>

COUPLE COUNSELLING LoTHIAN
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Notes to the Financial Statements (continued)

For the year ended 31 March 2008

13. Movement in Funds

	At 1 April 2007 £	Incoming resources (inc gains) £	Outgoing resources £	Transfers £	At 31 March 2008 £
Restricted funds					
Scottish Government Change Agenda	9,120	-	(2,735)	(6,385)	-
Scottish Executive Local Family Support	19,750	-	(16,842)	(2,908)	-
The South Edinburgh Partnership Limited	1,500	-	(1,549)	49	-
Midlothian Community	571	-	(571)	-	-
LankellyChase Foundation	-	15,000	(11,250)	-	3,750
Awards for All	-	4,101	(877)	-	3,224
Penpoint CT Trust	-	2,000	-	-	2,000
Young Person's Education programme	820	-	(855)	35	-
Total restricted funds	<u>31,761</u>	<u>21,101</u>	<u>(34,679)</u>	<u>(9,209)</u>	<u>8,974</u>
Unrestricted funds					
Capital reserve	364,462	-	-	-	364,462
General fund	18,889	168,425	(191,514)	9,209	5,009
Total unrestricted funds	<u>383,351</u>	<u>168,425</u>	<u>(191,514)</u>	<u>9,209</u>	<u>369,471</u>
Total funds	<u>415,112</u>	<u>189,526</u>	<u>(226,193)</u>	<u>-</u>	<u>378,445</u>

Purposes of Restricted Funds

Scottish Government Change Agenda: This is a joint project with Family Mediation Lothian to set up an integrated counselling and mediation service for families which is being piloted at Dr Bell's Family Centre in Leith.

Scottish Executive Local Family Support: This is another joint project with Family Mediation Lothian to appoint a part time IT officer to set up IT procedures and databases including the new electronic appointment system at Couple Counselling Lothian.

The South Edinburgh Partnership Limited: Project to extend the Family Therapy project to South Edinburgh.

Midlothian Community Regeneration Fund: Project to extend the Young Person's Project into Midlothian.

LankellyChase Foundation: Funding to meet employment costs of practice manager.

Penpoint CT Trust: Funding to meet costs of computer consultancy.

Awards for All: Funding to meet refurbishment costs.

Young Person's Education Programme: This is a project to provide young people with the skills to understand issues relating to their relationships with their families and significant other relationships. It was agreed to combine this with the Lloyds TSB project to support the young person's project.

COUPLE COUNSELLING LOTHIAN
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Notes to the Financial Statements (continued)

For the year ended 31 March 2008

14. Non-audit services

In common with many other companies of our size we use our auditors to assist with the preparation of the financial statements.