

Charity Number: SC011989
Company Number: SC110621

COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)
REPORT and FINANCIAL STATEMENTS
For the year ended 31 March 2012

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COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)

REPORT and FINANCIAL STATEMENTS

For the year ended 31 March 2012

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COUPLE COUNSELLING LoTHIAN
(A Company Limited by Guarantee)

REPORT of the COUNCIL of MANAGEMENT

For the year ended 31 March 2012

Reference and Administrative Information

Charity Name: Couple Counselling Lothian

Charity registration number: SC011989

Company registration number: SC110621

Registered Office and
operational address: 9a Dundas Street
Edinburgh
EH3 6QG

Council of Management (Directors)

James Needham – Chair until 2 November 2011 (resigned 13 March 2012)
Rosalind Brooke – Chair from 2 November 2011
Margery Browning
Ruth Currie (appointed 25 January 2012)
Gillian Gray
Jane Jowitt (appointed 2 November 2011)
Alistair Marquis (appointed 25 January 2012)
Jacqueline McRae
Gerard Rooney (resigned 13 March 2012)
Ian Smith (resigned 26 May 2011)
Paul Grant (appointed 2 November 2011)

Secretary / Chief Executive

Jane Symon

Auditor

Chiene + Tait
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

Bankers

Bank of Scotland
38 St Andrew Square
Edinburgh
EH2 2YR

**COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)**

REPORT of the COUNCIL of MANAGEMENT (Contd.)

For the year ended 31 March 2012

The Council of Management presents its report along with the financial statements of the charitable company for the year to 31 March 2012. 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, 22 February 1990 and 23 February 2011. 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.

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 2011/12 there was a part time Chief Executive, Jane Symon, who was supported by a full time Practice Manager, Tim McConville. In order to cover the opening times at Dundas Street, from 9am to 9pm four days a week and from 9am to 5pm on Friday and from 10 am to 1pm on Saturdays there are 3 part time receptionists and a part time Office Manager .

At 31 March 2012 there were 25 paid counsellors/therapists, 3 volunteer counsellors and 10 student/placements including 1 art therapist, 3 volunteers and 11 paid supervisors.

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
(A Company Limited by Guarantee)**

REPORT of the COUNCIL of MANAGEMENT (Contd.)

For the year ended 31 March 2012

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

Opportunity objectives:

- Seek links with partners/agencies

These objectives were reviewed at a strategy meeting on 8 June 2011 with the Board and the Lloyds TSB consultant and are still deemed to be appropriate.

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 2011/12 was 5,706, a slight decrease of 331 from the previous year (6,037). This is due to the new process of clients being asked to consider making a donation towards their therapy at this point; it has helped clients commit to the therapeutic process. The number of client sessions asked for by clients in 2011/12 increased from 4,810 to 4,820 (an increase of 10). The number of counselling sessions provided reflects the demands from families in Lothian experiencing relationship difficulties as a result of the current financial climate. In addition, CCL has received increased referrals from Health and Social Work, primarily due to our work in the area of domestic abuse and the other specialist services we provide, namely children's counselling, sexual relationship therapy and family therapy. CCL has been able to meet this continuing demand for counselling by attracting highly motivated and professional placements and trainee counsellors and therapists from major universities in Scotland and from Relationships Scotland.

Donations and gift aid increased in 2011/12 from £150,621 to £200,536. The increase resulted from an effective review of referral and intake procedures.

Activities that have taken place in 2011/12 to meet the key objectives include:

- Working proactively with external agencies where issues have been identified around domestic abuse, especially where children and young people are involved and setting up a pilot programme to work with families where low or medium risk of domestic abuse recurring has been identified. We have been awarded funding from the Midlothian Community Safety, Safer East Lothian and the Scottish Government Violence Against Women funding bodies to carry out this work.
- The Young Persons Counsellor/Development Worker has delivered workshops on positive relationships and awareness about domestic abuse to 690 pupils in 2 East Lothian high schools. One on one counselling is also carried out with children affected by domestic abuse. This work is continuing and is funded by the Volant Trust. We are seeking further funding to expand this service making it available to more children.
- Revision of and development of CCL policies and procedures, approved by CCL Board, and issued these to all counsellors and staff.
- Replaced obsolete IT system with small business network

**COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)**

REPORT of the COUNCIL of MANAGEMENT (Contd.)

For the year ended 31 March 2012

Achievements and performance - continued

- Continued to develop CCL's statistical reporting. The new electronic appointment system was implemented in September 2010.
- Secured funding for Capacity Building from Lloyds TSB in April 2011. Capacity Building process completed in January 2012. Strategic and Business Plan for organisation in place.
- New referral and intake procedures implemented in April 2011.
- In April 2011 CCL took up membership of Relationships Scotland.
- Support and training for further placements and trainees.
- COSCA accreditation granted September 2011.
- Decoration/freshen up of building
- Explored outcome research methods, chosen and are in the process of implementing SCORE 15.

Financial review

In the year to 31 March 2012, income was £241,808 (2011: £233,095) and expenditure was £212,938 (2011: £230,471). Income increased due to the contribution of more effective procedures for referral, intake and donations. Unrestricted reserves (excluding the capital reserve) increased during the year by £23,364 to £40,204.

The organisation's investment in new counsellors is ongoing. There was a small increase in counsellors hours in 2011/12, and a review of referral and intake procedures resulted in increased client contributions in the second half of the year. The Directors continue to look carefully at cost efficiencies and to work hard at attracting additional external funding to support its activities, coupled with maximising the number of counselling hours offered and client contributions received.

Principal funding sources

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

The Binks Trust, City of Edinburgh Council, Dedridge Medical Group, The Volant Trust, Lloyds TSB, West Lothian Council and East 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 2012 are £40,204. The Directors have estimated that, if CCL were not to continue, the amount required would be approximately £30,000. This level of unrestricted reserves adequately meets such obligations. The Directors' objective is to maintain this level of reserves during the coming year.

Responsibilities of the Council of Management

The Council of Management (who are also directors of Couple Counselling Lothian for the purposes of company law) are responsible for preparing the Report of the Council of Management and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)**

REPORT of the COUNCIL of MANAGEMENT (Contd.)

For the year ended 31 March 2012

Responsibilities of the Council of Management (Contd.)

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 and of the incoming resources and application of resources, including the income and expenditure, for that period. In preparing these financial statements, the Council of Management are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Council of Management is responsible for keeping adequate accounting records, that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements, comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

In so far as the Council of Management is aware:

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

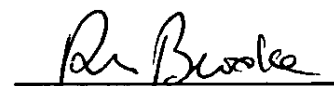
Members of the Council of Management

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 1.

Auditor

A resolution to re-appoint Chiene + Tait, Chartered Accountants, will be proposed at the Annual General Meeting.

Approved by the Council of Management on 24/10/ 2012 and signed on its behalf by



**R Brooke
Director**

**INDEPENDENT AUDITOR'S REPORT TO THE COUNCIL OF MANAGEMENT
AND MEMBERS OF COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)**

We have audited the financial statements of Couple Counselling Lothian for the year ended 31 March 2012 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's Council of Management, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the members and the charitable company's Council of Management 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, its members as a body and its 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 auditor

As explained more fully in the Responsibilities of the Council of Management Statement set out on pages 4 and 5, the Council of Management (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Council of Management; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Council of Management to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

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 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Council of Management for the financial year for which the financial statements are prepared is consistent with the financial statements.

**INDEPENDENT AUDITOR'S REPORT TO THE COUNCIL OF MANAGEMENT
AND MEMBERS OF COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)**



Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Malcolm Beveridge

Malcolm Beveridge BA CA (Senior Statutory Auditor)

For and on behalf of

CHIENE + TAIT

Chartered Accountants and Statutory Auditor

61 Dublin Street

Edinburgh, EH3 6NL

31 October 2012

Chiene + Tait is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)

STATEMENT of FINANCIAL ACTIVITIES

For the year ended 31 March 2012

	Notes	Capital Reserve £	Un-Restricted Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Incoming resources						
Incoming resources from generated funds:						
Voluntary income:						
Donations and grants	2	-	202,326	-	202,326	154,451
Incoming resources from charitable activities						
Grants	3	-	26,968	14,788	41,756	77,033
Other		-	2,514	-	2,514	1,611
Total incoming resources		-	231,808	14,788	246,596	233,095
Resources expended						
	4					
Charitable activities		-	202,384	13,474	215,858	228,371
Governance costs		-	1,868	-	1,868	2,100
Total resources expended		-	204,252	13,474	217,726	230,471
Net incoming resources before transfers		-	27,556	1,314	28,870	2,624
Gross transfers between funds		4,192	(4,192)	-	-	-
Net movement in funds		4,192	23,364	1,314	28,870	2,624
Total funds brought forward		350,000	16,840	-	366,840	364,216
Total funds carried forward	12	354,192	40,204	1,314	395,710	366,840

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 14 form part of these financial statements.

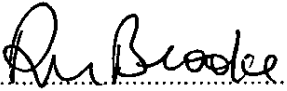
COUPLE COUNSELLING LOTHIAN
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BALANCE SHEET

For the year ended 31 March 2012

	Notes	£	2012 £	£	2011 £
Fixed assets					
Tangible assets	8		354,192		350,000
Current assets					
Stock		113		183	
Debtors	9	7,165		11,231	
Cash at bank and in hand		49,624		17,193	
		56,902		28,607	
Creditors: amounts falling due within one year	10	(15,384)		(11,767)	
Net current assets			41,518		16,840
Net assets			395,710		366,840
			=====		=====
Funds	12				
Unrestricted funds					
Capital reserve		354,192		350,000	
General funds		40,204		16,840	
			394,396		366,840
Restricted funds			1,314		-
			395,710		366,840
			=====		=====

Authorised for issue by the Council of Management on 26/10/ 2012 and signed on its behalf by:


.....
R Brooke

Director

Company No: SC110621

The notes on pages 10 to 14 form part of these financial statements.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31 March 2012

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.

Basis of accounting

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

Going concern

The financial statements have been prepared on a going concern basis. The Council of Management have assessed the charitable company's ability to continue as a going concern and have reasonable expectations that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

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.

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 financial statements.
- 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.

Resources expended

Expenditure is recognised on an accruals 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
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2012

1. Accounting policies (Contd.)

Fixed assets

All tangible fixed assets having an original cost in excess of £1,000 and a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight line basis to write off the cost as initial value, less residual value, of tangible fixed assets over their estimated useful lives as follows:

Office equipment – 3 years

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 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.

Pension costs

Pension contributions are made to an approved money purchase 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.

2. Donations	Unrestricted £	Restricted £	2012 Total £	2011 Total £
The Binks Trust	1,000	-	1,000	1,000
Penpont Charitable Trust	-	-	-	2,000
Dedridge Medical Centre	790	-	790	830
Other donations from individuals	200,536	-	200,536	150,621
	202,326	-	202,326	154,451
	=====	=====	=====	=====

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

	Unrestricted £	Restricted £	2012 Total £	2011 Total £
Grants				
City of Edinburgh Council	17,025	-	17,025	17,025
West Lothian Council	9,943	-	9,943	9,943
Lloyds TSB	-	4,788	4,788	-
Fairer East Lothian	-	-	-	50,065
The Volant Trust	-	10,000	10,000	-
	26,968	14,788	41,756	77,033
	=====	=====	=====	=====

COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2012

4. Resources expended	Charitable activities	Governance costs	Total 2012	Total 2011
	£	£	£	£
Other operating charges				
Audit fee	-	1,868	1,868	2,100
Administration costs	24,051	-	24,051	29,801
Professional fees	13,077	-	13,077	8,782
	37,128	1,868	38,996	40,863
Staff costs				
Salaried employees	106,335	-	106,335	116,460
Sessional counsellors*	72,395	-	72,395	73,328
	215,858	1,868	217,726	230,471
	=====	=====	=====	=====

*Sessional counsellors' staff costs include supervision fees of £8,782 (2011: £10,672).

5. Staff costs and numbers	2012	2011
	£	£
Staff costs were as follows:		
Wages and salaries	160,065	168,096
Social security costs	7,199	8,466
Pension costs	2,684	2,554
	169,948	179,116
	=====	=====

The above staff costs exclude supervision fees of £8,782 (2011: £10,672).

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:

	2012	2011
Charitable activity	2.75	2.75
Support staff	3.00	3.00
	=====	=====

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

6. Management Committee remuneration and 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 transactions entered into by the charity during the year (2011: Nil).

COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2012

7. Taxation

As a charity, Couple Counselling Lothian is exempt from tax on income and gains falling within Part 11 of the Corporation Tax Act 2010 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.

8. Fixed Assets

	Heritable Property £	Office Equipment £	Total £
Cost			
At 1 April 2011	350,000	-	350,000
Additions	-	4,192	4,192
	-----	-----	-----
At 31 March 2012	350,000	4,192	354,192
	-----	-----	-----
Depreciation			
At 1 April 2011	-	-	-
Charge for year	-	-	-
	-----	-----	-----
At 31 March 2012	-	-	-
	-----	-----	-----
Net Book Value			
At 31 March 2012	350,000	4,192	354,192
	=====	=====	=====
At 31 March 2011	350,000	-	350,000
	=====	=====	=====

No depreciation was charged in the year as the assets were purchased at the end of the financial year.

9. Debtors

	2012 £	2011 £
Other debtors and prepayments	7,165	11,231
	=====	=====

10. Creditors

	2012 £	2011 £
Taxation and social security	2,479	2,466
Other creditors and accruals	12,905	9,301
	-----	-----
	15,384	11,767
	=====	=====

11. Analysis of net assets between funds

	General Funds £	Capital Reserves £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	354,192	-	354,192
Current assets	55,588	-	1,314	56,902
Current liabilities	(15,384)	-	-	(15,384)
	-----	-----	-----	-----
Net assets at 31 March 2012	40,204	354,192	1,314	395,710
	=====	=====	=====	=====

COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2012

12. Movement in funds	At 1 April 2011 £	Incoming resources (inc gains) £	Outgoing resources £	Transfers £	At 31 March 2012 £
Restricted funds					
Counselling for Children	-	10,000	8,686	-	1,314
Capacity Building	-	4,788	4,788	-	-
Total restricted funds	-	14,788	13,474	-	1,314
Unrestricted funds					
Capital reserve	350,000	-	-	4,192	354,192
General fund	16,840	231,808	204,252	(4,192)	40,204
Total unrestricted funds	366,840	231,808	204,252	-	394,396
Total funds	366,840	246,596	217,726	-	395,710

£4,192 was transferred from the general fund to the Capital Reserve to match the fixed assets purchased in the year.

Purpose of Restricted Funds

Counselling for Children – to provide a counselling service for children where they are affected by relationship issues.

Capacity Building – funds received for a specific capacity building project undertaken during the year.

Purpose of Designated Funds

Funds have been designated which represent the total fixed assets of the charity. Depreciation is charged to this fund on an annual basis.

13. 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.