

COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)
REPORT and FINANCIAL STATEMENTS
For the year ended 31 March 2014

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COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)

REPORT and FINANCIAL STATEMENTS

For the year ended 31 March 2014

Content	Page
Report of the Couple Counselling Lothian Board	1 – 5
Independent Auditor's Report to Members	6 – 7
Statement of Financial Activities	8
Balance Sheet	9
Notes forming part of the financial statements	10 – 15

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

REPORT of the COUPLE COUNSELLING LOTHIAN BOARD

For the year ended 31 March 2014

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

Couple Counselling Lothian Board (Directors)

Rosalind Brooke – Chair

Margery Browning (resigned 5 June 2013)

Ruth Currie (resigned 5 June 2013)

Gillian Gray (resigned 17 July 2013)

Jane Jowitt

Alistair Marquis

Jacqueline McRae

William Grieve (resigned 5 June 2013)

Elsbeth Turner

James Lyall

Kareen Rodger (appointed 5 June 2013)

Secretary/Chief Executive

Jane Symon

Auditor

Chiene + Tait LLP

Chartered Accountants and Statutory Auditor

61 Dublin Street

Edinburgh

EH3 6NL

Bankers

Bank of Scotland

38 St Andrew Square

Edinburgh

EH2 2YR

REPORT of the COUPLE COUNSELLING LoTHIAN BOARD (Contd.)

For the year ended 31 March 2014

The Couple Counselling Lothian Board ('CCL Board') presents its report along with the financial statements of the charitable company for the year to 31 March 2014. 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 the CCL Board.

Recruitment and Appointment of the CCL Board

The CCL Board consists of no fewer than 5 and not more than 12 members. The CCL Board 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 CCL Board.

Trustee Induction and Training

New members to the CCL Board are given a job description and trustee induction.

Risk management

The CCL Board 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 2013/2014 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 1 full time receptionist and a full time Office Manager.

At 31 March 2014 there were 23 paid counsellors/therapists, 5 volunteer counsellors and 10 student/placements, 2 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.

REPORT of the COUPLE COUNSELLING LOTHIAN BOARD (Contd.)

For the year ended 31 March 2014

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 25 June 2014 with the Board and are still deemed to be appropriate. A 3 year business plan is in place and was reviewed in May 2013 and June 2014.

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 asked for by clients in 2013/14 was 5,253, a negligible decrease of 57 sessions from the previous year (5,310). Clients now being asked to confirm their appointments has seen our no show rate decrease from 25% to 10%. The number of client sessions given in 2013/14 decreased from 4,652 to 4,593 (a decrease of 59). The number of counselling sessions provided reflects the demands from families in Lothian experiencing relationship difficulties. 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.

Client contributions and gift aid decreased in 2013/14 from £189,996 to £168,015. The decrease is a result of fewer clients being in employment.

Activities that have taken place in 2013/14 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. Our Restorative Practice intervention is an important development within the organisation and is delivering positive results with families where low or medium risk of domestic abuse recurring has been identified. We have been awarded funding from Midlothian Community Safety, Safer East Lothian and the Scottish Government Violence Against Women funding bodies to carry out this work.
- The Young Persons Counselling continues at CCL. We are seeking further funding to expand this service making it available to more children and available within schools.
- The Volant Trust is now in its 4th year of funding our project "counselling for children and young people affected by domestic abuse", this service is of great value and importance, continuance of this funding will be applied for.
- Revision of and development of CCL policies and procedures, approved by CCL Board, and issued to all counsellors, supervisors and staff.
- Replaced 3 obsolete desk tops used by the managerial team with laptops.

REPORT of the COUPLE COUNSELLING LOTHIAN BOARD (Contd.)

For the year ended 31 March 2014

Achievements and performance – continued

- CCL is presently involved in 3 research projects. (Family relational and psychosexual support for couples affected by prostate cancer / Roles of Alcohol in Relationship Conflict / Changes in Restorative Counsellors Attitudes to Domestic Violence and Abuse).
- SCORE15 and "before and after counselling forms" are being completed by clients on a regular basis and record our outcome measurements.
- Strategic and Business Plan for organisation is in place and is reviewed annually. The CCL Board, management, admin, volunteers, counsellors and supervisors are all involved in the business plan.
- New referral and intake procedures were implemented in April 2011 and are updated as and when required.
- Support and training for further placements and trainees.
- COSCA accreditation granted September 2011 (due for renewal each year, with an on sight visit due September 2014).
- Work started on installation of central heating, to be completed September 2014.

Financial review

In the year to 31 March 2014, income was £292,440 (2013: £317,947) and expenditure was £250,400 (2013: £227,517). Income decreased, due principally to the reduced client contributions and Gift Aid received during the year. Unrestricted reserves (excluding the designated reserves) increased during the year by £55,225 to £99,648. As detailed in Note 12, the Directors have designated £66,628 of funds at the year-end towards activities that they expect to take place during the forthcoming year.

The organisation's investment in new counsellors is ongoing. 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, West Lothian, Midlothian and East Lothian Councils, Dedridge Medical Group, The Volant Trust, Violence Against Women and Relationships Scotland 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, excluding funds designated for particular purposes at 31 March 2014 are £99,648. The Directors have estimated that, if CCL were not to continue, the amount required would be approximately £40,000. 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 Couple Counselling Lothian Board

The CCL Board (who are also directors of Couple Counselling Lothian for the purposes of company law) are responsible for preparing the Report of the Couple Counselling Lothian Board 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 COUPLE COUNSELLING LOTHIAN BOARD (Contd.)

For the year ended 31 March 2014

Responsibilities of the Couple Counselling Lothian Board (Contd.)

Company law requires the CCL Board 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 CCL Board 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 CCL Board 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 CCL Board 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 CCL Board is aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the CCL Board 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 Couple Counselling Lothian Board

Members of the CCL Board, 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

Our auditors, Chiene + Tait, have advised us that as of 1 October 2014 they transferred their entire business to Chiene + Tait LLP. The Board has therefore appointed Chiene + Tait LLP as auditors with effect from 1 October 2014 and that appointment will fall to be confirmed at the Annual General Meeting.

Approved by the Couple Counselling Lothian Board on 27/4 2014 and signed on its behalf by



R Brooke
Chair

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS
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 2014 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 directors, 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 directors 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 directors as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Couple Counselling Lothian Board and auditor

As explained more fully in the Responsibilities of the Couple Counselling Lothian Board Statement set out on pages 4 and 5, the Couple Counselling Lothian Board (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

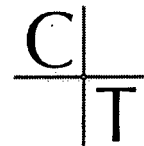
An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies 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 Couple Counselling Lothian Board; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Couple Counselling Lothian Board to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. 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 2014 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).

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



Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Couple Counselling Lothian Board for the financial year for which the financial statements are prepared is consistent with the financial statements.

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 LLP
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh, EH3 6NL**

20 November 2014

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

STATEMENT of FINANCIAL ACTIVITIES

For the year ended 31 March 2014

	Notes	Unrestricted Funds Designated Reserves £	General Reserve £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Incoming resources						
Incoming resources from generated funds:						
Voluntary income:						
Donations and grants	2	-	170,465	-	170,465	193,415
Activities for generating funds		-	686	-	686	1,279
Investment income		-	68	-	68	-
Incoming resources from charitable activities						
Grants	3	-	59,929	61,292	121,221	123,253
Total incoming resources		-	231,148	61,292	292,440	317,947
Resources expended						
Charitable activities	4	9,572	158,120	80,740	248,432	225,563
Governance costs		-	1,968	-	1,968	1,954
Total resources expended		9,572	160,088	80,740	250,400	227,517
Net incoming/(outgoing) resources before transfers		(9,572)	71,060	(19,448)	42,040	90,430
Gross transfers between funds		3,852	(15,835)	11,983	-	-
Net movement in funds		(5,720)	55,225	(7,465)	42,040	90,430
Total funds brought forward		426,856	44,423	14,861	486,140	395,710
Total funds carried forward	12	421,136	99,648	7,396	528,180	486,140

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
(A Company Limited by Guarantee)

BALANCE SHEET

For the year ended 31 March 2014

	Notes	£	2014 £	£	2013 £
Fixed assets					
Tangible assets	8		354,508		352,756
Current assets					
Stock		-		65	
Debtors	9	4,578		9,588	
Cash at bank and in hand		187,005		138,651	
		191,583		148,304	
Creditors: amounts falling due within one year	10	(17,911)		(14,920)	
Net current assets			173,672		133,384
Net assets			528,180		486,140
Funds	12				
Unrestricted funds					
General funds		99,648		44,423	
Designated funds					
Capital reserve		354,508		352,756	
Specialist therapies		30,000		30,000	
Building improvement		17,500		17,500	
Training reserve		11,378		18,000	
Research budget		3,150		3,600	
Surviving the Breakup		4,600		5,000	
			520,784		471,279
Restricted funds			7,396		14,861
			528,180		486,140

Authorised for issue by the Couple Counselling Lothian Board on 5/6/ 2014 and signed on its behalf by:


.....
R Brooke

Chair

Company No: SC110621

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

NOTES to the FINANCIAL STATEMENTS

For the year ended 31 March 2014

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 CCL Board 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 designated funds, the purposes of which are explained in Note 12.

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 2014

1. Accounting policies (Contd.)

Fixed assets

All tangible fixed assets having 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
Office furniture – 3 years

The heritable property was revalued by J & E Shepherd on 16 July 2013. No depreciation is charged on the property. The property is maintained in a good state of repair and the CCL Board are of the opinion that the estimated realisable value of the property is not materially different to 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	2014 Total	2013 Total
	£	£	£	£
The Binks Trust	1,000	-	1,000	1,000
Dedridge Medical Centre	1,210	-	1,210	2,419
Waitrose	240	-	240	-
Other donations from individuals	168,015	-	168,015	189,996
	170,465	-	170,465	193,415
	=====	=====	=====	=====

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

	Unrestricted	Restricted	2014 Total	2013 Total
	£	£	£	£
Grants				
City of Edinburgh Council	17,024	-	17,024	17,024
West Lothian Council	11,157	-	11,157	10,937
East Lothian Council	-	6,892	6,892	6,892
Midlothian Council	-	5,000	5,000	8,000
The Volant Trust	-	10,000	10,000	10,000
Violence Against Women	-	39,400	39,400	39,400
Relationships Scotland	31,748	-	31,748	31,000
	59,929	61,292	121,221	123,253
	=====	=====	=====	=====

COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2014

4. Resources expended	Charitable activities	Governance costs	Total 2014	Total 2013
	£	£	£	£
Other operating charges				
Audit fee	-	1,968	1,968	1,954
Administration costs	36,580	-	36,580	30,676
Professional fees	10,824	-	10,824	7,574
	47,404	1,968	49,372	40,204
Staff costs				
Salaried employees	111,366	-	111,366	112,742
Sessional counsellors*	89,662	-	89,662	74,571
	248,432	1,968	250,400	227,517

*Sessional counsellors' costs include supervision fees of £7,275 (2013: £6,937).

5. Staff costs and numbers	2014	2013
	£	£
Staff costs were as follows:		
Wages and salaries	104,970	105,100
Social security costs	3,586	4,891
Pension costs	2,810	2,751
	111,366	112,742

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:

	2014	2013
Charitable activity	1.6	1.6
Support staff	2.8	3.0

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 (2013: Nil).

COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2014

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 Furniture	Office Equipment	Total
Cost	£		£	£
At 1 April 2013	350,000	-	4,192	354,192
Additions	-	312	3,540	3,852
Disposals	-	-	-	-
At 31 March 2014	350,000	312	7,732	358,044
Depreciation				
At 1 April 2013	-	-	1,436	1,436
Charge for year	-	59	2,041	2,100
At 31 March 2014	-	59	3,477	3,536
Net Book Value				
At 31 March 2014	350,000	253	4,255	354,508
At 31 March 2013	350,000	-	2,756	352,756

The heritable property was revalued by J&E Shepherd on 16 July 2013 in accordance with the RICS Valuation Standards 2012 as amended. The valuation was on the basis of vacant possession. The CCL Board are of the opinion that this valuation is representative of the property's value as at the year end. No details of the original historic cost of the property to the charity are available.

9. Debtors

	2014	2013
	£	£
Other debtors and prepayments	4,578	9,588

10. Creditors

	2014	2013
	£	£
Taxation and social security	1,851	1,616
Other creditors and accruals	16,060	13,304
	17,911	14,920

COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2014

11. Analysis of net assets between funds	General Fund	Designated Reserves	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	-	354,508	-	354,508
Current assets	117,559	66,628	7,396	191,583
Current liabilities	(17,911)	-	-	(17,911)
Net assets at 31 March 2014	99,648	421,136	7,396	528,180
	=====	=====	=====	=====

12. Movement in funds	At 1 April 2013	Incoming resources (inc gains)	Outgoing resources	Transfers	At 31 March 2014
	£	£	£	£	£
Restricted funds					
Counselling for Children	399	10,000	(12,652)	2,253	-
Violence Against Women	5,917	39,400	(37,921)	-	7,396
Safer East Lothian	3,562	6,892	(12,785)	2,331	-
Midlothian Community Safety	4,983	5,000	(17,382)	7,399	-
Total restricted funds	14,861	61,292	(80,740)	11,983	7,396
	-----	-----	-----	-----	-----
Unrestricted funds					
General fund	44,423	231,148	(160,088)	(15,835)	99,648
Designated funds					
Capital reserve	352,756	-	(2,100)	-3,852	354,508
Specialist therapies	30,000	-	-	-	30,000
Building improvement	17,500	-	-	-	17,500
Training reserve	18,000	-	(6,622)	-	11,378
Research budget	3,600	-	(450)	-	3,150
Surviving the Breakup	5,000	-	(400)	-	4,600
Total unrestricted funds	471,279	231,148	(169,660)	(11,983)	520,784
	-----	-----	-----	-----	-----
Total funds	486,140	292,440	(250,400)	-	528,180
	=====	=====	=====	=====	=====

Transfers

Transfers totalling £11,983 were made from the general fund to the Counselling for Children Fund, Safer East Lothian Fund and Midlothian Community Safety Fund to fund overspends in relation to the respective grants.

Purpose of Restricted Funds

Counselling for Children - to provide a counselling service for children where they are affected by relationship issues (funded by The Volant Trust).

Violence Against Women - for Restorative Practice intervention.

Safer East Lothian - for Restorative Practice intervention.

Midlothian Community Safety - for Restorative Practice intervention.

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2014

12. Movement in funds (Contd.)

Purpose of Designated Funds

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

Specialist therapies - funds set aside for training and development of specialist therapies.

Building improvements - essential building maintenance and the installation of central heating.

Training reserve - support and training for further placements and trainees.

Research budget - funds set aside for research into restorative practice.

Surviving the Breakup - a free course for both current and former clients that is run three times a year to ensure service-user involvement in the Organisation.

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.

14. Commitments under operating leases

At 31 March 2014, the charity had annual commitments under non-cancellable operating leases as set out below.

	2014	2013
	£	£
Operating leases which expire		
Within 2 to 5 years	2,016	-
	=====	=====