

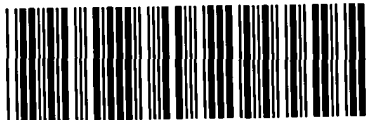
Charity Number: SC011989
Company Number: SC110621

COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)

REPORT and FINANCIAL STATEMENTS

For the year ended 31 March 2015

FRIDAY



S4MJ7YA0

SCT

18/12/2015

#242

COMPANIES HOUSE

C
|
T

COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)

REPORT and FINANCIAL STATEMENTS

For the year ended 31 March 2015

Content	Page
Report of the Couple Counselling Lothian Board	1 – 6
Independent Auditor's Report to Members	7 – 8
Statement of Financial Activities	9
Balance Sheet	10
Notes forming part of the financial statements	11 – 16

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

REPORT of the COUPLE COUNSELLING LOTHIAN BOARD

For the year ended 31 March 2015

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 (Trustees and Directors)

Rosalind Brooke – Chair

Nicolas Child (appointed 18 February 2015)

Jane Jowitt

James Lyall

Alistair Marquis

Jacqueline McRae

Kareen Rodger

Elsbeth Turner

Secretary/Chief Executive

Julie Hogg-Weld (appointed 13 January 2015)

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 2015

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 2015. 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.

Director 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 2014 there was a part-time Chief Executive, Jane Symon, who was supported by a full-time Practice Manager, Tim McConville. Julie Hogg-Weld joined CCL as the new CEO in January 2015 bringing strong leadership and much experience to the organisation.

At 31 March 2015 there were 19 paid counsellors/therapists, 5 volunteer counsellors and 10 student/placements and 11 paid supervisors.

A full time CEO leads the organization supported by a full time Counselling Practice Manager. A part time Accountant manages the finances and reports to the CEO, Treasurer, and Board of Trustees. A Senior Management Team meets monthly to forward plan with weekly catch-ups. 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.

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 2015

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
- Monitor and evidence outcomes – the difference we make to people's lives
- 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 and volunteers, recognising the important role they play within the agency

Opportunity objectives:

- Raise the profile of CCL and value of counselling
- Create and harness opportunities to work in partnership with other bodies
- Active research
- Expand range of services in response to changing client need

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 March/April 2015.

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 2014/15 was 5,512, a slight increase of 259 sessions from the previous year (5,253). 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 2014/15 had a slight increase of 228 sessions from the previous year. 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 including gift aid increased in 2014/15 from £166,849 in the previous year to £188,841. The increase of £21,992 is a result of more clients attending counselling.

Activities that have taken place in 2014/15 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 have received further funding to expand this from the BIG Lottery and Lloyds TSB Foundation making it available to more children and available within schools.
- The Volant Trust is now in its 5th 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 was secured.

REPORT of the COUPLE COUNSELLING LOTHIAN BOARD (Contd.)

For the year ended 31 March 2015

Achievements and performance – continued

- Revision of and development of CCL policies and procedures, approved by CCL Board, and issued to all counsellors, supervisors and staff.
- 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.

Key objectives in 2015-2016 are:

- Research need/demand and deliver a clear strategic and operational plan to maximize our outreach services – reaching as many people as possible who need us.
- Continue to raise our profile through social media, website.
- Re-launch of CCL with new name and branding so that our new name reflects the range and diversity of our services to people - shows we provide other services as well as Couple Counselling.
- Establish a professional Client Management IT System that will help maximize room usage, provide a more efficient client led/client focus journey.
- Build on work already started on measuring and evidencing outcomes – what real difference we make to people's quality of life and relationships.
- Continue to improve our premises in line with what clients tell us they need/want.
- Broaden and further strengthen our funding and long term sustainability.
- Explore social enterprise activity opportunities.
- Explore partnerships with businesses/private bodies and how CCL can help them support and develop their staff.
- Build on partnership working including Relationship Scotland and its 22 members plus other voluntary, private, and statutory bodies.
- Continue to ensure strong relationships = a stronger Scotland message in the political and policy – emphasizing early intervention (helping with relationship issues before they reach crisis point) and prevention of family/relationship breakdown.

Financial review

In the year to 31 March 2015, income was £312,077 (2014: £292,440) and expenditure was £292,388 (2014: £250,400). Income increased, due principally to Gift Aid amounts for the year. Unrestricted reserves (excluding the designated reserves) decreased during the year by £24,653 to £74,995. As detailed in Note 12, the Directors have designated £113,440 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 Big Lottery, Lloyds TSB Foundation, 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.

REPORT of the COUPLE COUNSELLING LOTHIAN BOARD (Contd.)

For the year ended 31 March 2015

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 2015 are £74,995. The Directors have estimated that, if CCL were not to continue, the amount required would be approximately £66,000. 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).

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

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

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

REPORT of the COUPLE COUNSELLING LOTHIAN BOARD (Contd.)

For the year ended 31 March 2015

Small company exemptions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Couple Counselling Lothian Board on 3/11 2015 and signed on its behalf by



**R Brooke
Chair**

We have audited the financial statements of Couple Counselling Lothian for the year ended 31 March 2015 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 charitable company's 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 charitable company's members and its 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, the charitable company's 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 5 and 6, 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

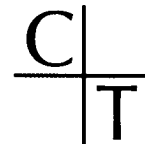
An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies 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 2015 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; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Report of the Couple Counselling Lothian Board and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Malcolm A 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**

11 December 2015

Chiene + Tait LLP 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 2015

	Notes	Unrestricted Funds Designated Reserves £	General Reserve £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Incoming resources						
Incoming resources from generated funds:						
Voluntary income:						
Donations and grants	2	-	192,258	-	192,258	170,465
Activities for generating funds		-	1,815	-	1,815	686
Investment income		-	75	-	75	68
Incoming resources from charitable activities						
Grants	3	-	59,929	58,000	117,929	121,221
Total incoming resources		-	254,077	58,000	312,077	292,440
Resources expended						
Charitable activities	4	36,038	169,051	85,271	290,360	248,432
Governance costs		-	2,028	-	2,028	1,968
Total resources expended		36,038	171,079	85,271	292,388	250,400
Net incoming/(outgoing) resources before transfers		(36,038)	82,998	(27,271)	19,689	42,040
Gross transfers between funds		81,094	(107,651)	26,557	-	-
Net movement in funds		45,056	(24,653)	(714)	19,689	42,040
Total funds brought forward		421,136	99,648	7,396	528,180	486,140
Total funds carried forward	11	466,192	74,995	6,682	547,869	528,180
		=====	=====	=====	=====	=====

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 11 to 16 form part of these financial statements.

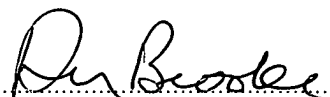
COUPLE COUNSELLING LOTHIAN
(A Company Limited by Guarantee)

BALANCE SHEET

For the year ended 31 March 2015

	Notes	£	2015 £	£	2014 £
Fixed assets					
Tangible assets	8		352,752		354,508
Current assets					
Debtors	9	24,384		4,578	
Cash at bank and in hand		187,173		187,005	
		211,557		191,583	
Creditors: amounts falling due within one year	10	(16,440)		(17,911)	
Net current assets			195,117		173,672
Net assets			547,869		528,180
			=====		=====
Funds	12				
Unrestricted funds					
General funds		74,995		99,648	
<i>Designated funds</i>					
Capital reserve		352,752		354,508	
Specialist therapies		35,000		30,000	
Building improvement/infrastructure		65,000		17,500	
Training reserve		12,000		11,378	
Research budget		1,440		3,150	
Surviving the Breakup		-		4,600	
			541,187		520,784
Restricted funds			6,682		7,396
			547,869		528,180
			=====		=====

Authorised for issue by the Couple Counselling Lothian Board on 3/4 2015 and signed on its behalf by:


.....
R Brooke

Chair

Company No: SC110621

The notes on pages 11 to 16 form part of these financial statements.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31 March 2015

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 Directors 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.

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2015

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	2015 Total	2014 Total
	£	£	£	£
The Binks Trust	1,000	-	1,000	1,000
Dedridge Medical Centre	880	-	880	1,210
Stirling University	1,537	-	1,537	1,166
Waitrose	-	-	-	240
Other donations from individuals	188,841	-	188,841	166,849
	-----	-----	-----	-----
	192,258	-	192,258	170,465
	=====	=====	=====	=====

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

	Unrestricted	Restricted	2015 Total	2014 Total
	£	£	£	£
Grants				
City of Edinburgh Council	17,024	-	17,024	17,024
West Lothian Council	11,157	-	11,157	11,157
East Lothian Council	-	10,000	10,000	6,892
Midlothian Council	-	3,600	3,600	5,000
The Volant Trust	-	5,000	5,000	10,000
Violence Against Women	-	39,400	39,400	39,400
Relationships Scotland	31,748	-	31,748	31,748
	-----	-----	-----	-----
	59,929	58,000	117,929	121,221
	=====	=====	=====	=====

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2015

4. Resources expended	Charitable activities	Governance costs	Total 2015	Total 2014
	£	£	£	£
Other operating charges				
Audit fee	-	2,028	2,028	1,968
Administration costs	40,112	-	40,112	33,770
Repairs and maintenance	20,987	-	20,987	2,810
Professional fees	8,995	-	8,995	10,824
	70,094	2,028	72,122	49,372
Staff costs				
Salaried employees	121,552	-	121,552	111,366
Sessional counsellors*	98,714	-	98,714	89,662
	290,360	2,028	292,388	250,400
	=====	=====	=====	=====

*Sessional counsellors' costs include supervision fees of £7,675 (2014: £7,275).

5. Staff costs and numbers	2015	2014
	£	£
Staff costs were as follows:		
Wages and salaries	111,273	104,970
Social security costs	7,851	3,586
Pension costs	2,428	2,810
	121,552	111,366
	=====	=====

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:

	2015	2014
Charitable activity	1.6	1.6
Support staff	2.8	2.8
	=====	=====

The charity contributes to the SCVO Money Purchase Pension Fund for Senior Staff members. Contributions outstanding at the year end amounted to £139 (2014: £331).

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 (2014: Nil).

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2015

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 2014	350,000	312	7,732	358,044
Additions	-	528	500	1,028
	-----	-----	-----	-----
At 31 March 2015	350,000	840	8,232	359,072
	-----	-----	-----	-----
Depreciation				
At 1 April 2014	-	59	3,477	3,536
Charge for year	-	121	2,663	2,784
	-----	-----	-----	-----
At 31 March 2015	-	180	6,140	6,320
	-----	-----	-----	-----
Net Book Value				
At 31 March 2015	350,000	660	2,092	352,752
	=====	=====	=====	=====
At 31 March 2014	350,000	253	4,255	354,508
	=====	=====	=====	=====

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

	2015 £	2014 £
Other debtors and prepayments	24,384	4,578
	=====	=====

10. Creditors

	2015 £	2014 £
Taxation and social security	2,445	1,851
Other creditors and accruals	13,995	16,060
	-----	-----
	16,440	17,911
	=====	=====

COUPLE COUNSELLING LoTHIAN
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2015

11. Analysis of net assets between funds	General Fund	Designated Reserves	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	-	352,752	-	352,752
Current assets	91,435	113,440	6,682	211,557
Current liabilities	(16,440)	-	-	(16,440)
Net assets at 31 March 2015	74,995	466,192	6,682	547,869

12. Movement in funds	At 1 April 2014	Incoming resources (inc gains)	Outgoing resources	Transfers	At 31 March 2015
	£	£	£	£	£
Restricted funds					
Counselling for Children	-	5,000	(13,581)	8,581	-
Violence Against Women	7,396	39,400	(40,114)	-	6,682
Safer East Lothian	-	10,000	(13,960)	3,960	-
Midlothian Community Safety	-	3,600	(17,616)	14,016	-
Total restricted funds	7,396	58,000	(85,271)	26,557	6,682
Unrestricted funds					
General fund	99,648	254,077	(171,079)	(107,651)	74,995
<i>Designated funds</i>					
Capital reserve	354,508	-	(2,784)	1,028	352,752
Specialist therapies	30,000	-	(11,800)	16,800	35,000
Building improvement/infrastructure	17,500	-	(14,190)	61,690	65,000
Training reserve	11,378	-	(5,554)	6,176	12,000
Research budget	3,150	-	(1,710)	-	1,440
Surviving the Breakup	4,600	-	-	(4,600)	-
Total unrestricted funds	520,784	254,077	(207,117)	(26,557)	541,187
Total funds	528,180	312,077	(292,388)	-	547,869

Transfers

Transfers totalling £26,557 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. A transfer was also made to the Capital reserve of £1,028 in respect of new assets purchased in the year. In addition, transfers were made to Specialist Therapies fund of £16,800, Building Improvement/Infrastructure fund of £61,690 and Training reserve of £6,176 to realign the funds with budget. A transfer was also made to release amounts held in the Surviving the Breakup fund as this project will not require any further funds going forward.

NOTES to the FINANCIAL STATEMENTS (Contd.)

For the year ended 31 March 2015

12. Movement in funds (Contd.)

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.

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/infrastructure - 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 2015, the charity had annual commitments under non-cancellable operating leases as set out below.

	2015	2014
	£	£
Operating leases which expire		
Within 2 to 5 years	2,016	2,016
	=====	=====