

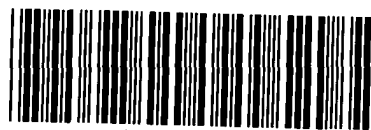
Charity Number: SC011989
Company Number: SC110621

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
(A Company Limited by Guarantee)

REPORT and FINANCIAL STATEMENTS

For the year ended 31 March 2018

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BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
(A Company Limited by Guarantee)

REPORT and FINANCIAL STATEMENTS

For the year ended 31 March 2018

Content	Page
Report of the Bright Light Relationship Counselling Board	1 – 11
Independent Examiners Report to Members	12
Statement of Financial Activities	13
Balance Sheet	14
Statement of Cashflows	15
Notes forming part of the financial statements	16 – 24

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
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REPORT of the BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD BOARD

For the year ended 31 March 2018

Reference and Administrative Information

Charity Name: Bright Light Relationship Counselling Ltd

Charity registration number: SC011989

Company registration number: SC110621

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

Bright Light Relationship Counselling Board (Trustees and Directors)

Rosalind Brooke

Alistair Marquis

Elspeth Turner

James Lyall

Ceit-Anna Macleod

John Rowan

Angela Valerio

Simon Massey (appointed 24 May 2018)

Georgia Artus (appointed 19 June 2018)

Daniel Handsley (appointed 24 July 2018)

Nicolas Child (resigned 9 January 2018)

Nancy Law (resigned 9 January 2018)

Secretary/Chief Executive

Julie Hogg-Weld

Independent Examiner

Chiene + Tait LLP

Chartered Accountants

61 Dublin Street

Edinburgh

EH3 6NL

Bankers

Bank of Scotland

75 George Street

Edinburgh

EH2 3EW

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
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REPORT of the BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD BOARD continued

For the year ended 31 March 2018

Bright Light Relationship Counselling Board of Trustees (daily used name Bright Light) presents its report along with the financial statements of the charitable company for the year to 31 March 2018. The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the recommendations of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (SORP) and comply with applicable law.

Objectives and Activities

Bright Light Relationship Counselling (henceforth referred to as Bright Light) 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.

Our Vision

A better life and wellbeing for all people and their families through having strong relationships.

Our Aim

To provide, develop, and co-ordinate a confidential accessible counselling service in Edinburgh and the Lothians for people in relationships.

Our Mission

As a not-for-profit organisation, we deliver a professional service in Edinburgh and the Lothians to strengthen, promote, and enable close personal relations and emotional well being.

Our Values

Always compassionate and caring

- Connecting and empathetic with people
- Starting from each person's needs and respecting them
- Non-judgemental
- Respecting and supporting people's choices, decisions, and aspirations
- Keeping people as safe as possible
- Respecting confidentiality and boundaries
- Striving to be always accessible, inclusive, and empowering

Pioneering and professional in our Field

- Building on our 70 plus years' history of delivering a professional service
- Always learning and developing individually and as an organisation
- Building and sharing our unique skills, expertise and experience
- Innovating, testing, reflecting
- Striving to improve in everything we do
- Ensuring the best possible counselling journey for each of our clients
- Outward looking and developing partnerships

People Always at the Centre and in our Heart

- Valuing each person
- Everyone has the right to be heard and listened to
- Bringing people together and building strong resilient relationships
- Enabling each person to grow, thrive, flourish, and achieve
- Building long-term resilience so people and families can cope with life's challenges now and in the future

At Bright Light we feel the following sums up our work -

"There is a crack in everything, that's how the light gets in" - Leonard Cohen 1934-2016

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
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REPORT of the BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD BOARD continued

For the year ended 31 March 2018

Our 5 Key objectives:

Objective 1 :

We will sustain the suite of existing services and develop new ones that meet the changing needs of our clients, our mission and values.

Objective 2 :

Further evidence the impact of what we do – the difference we make to people's lives.

Objective 3 :

Continue to grow financial sustainability so that we can support people who need us in the future.

Objective 4 :

Ensure efficient and effective deployment and management of resources.

Objective 5 :

Build on our 70 plus years' successful history and professional reputation, further raising our profile and reach, whilst developing strong partnerships.

These objectives form our 5-year Strategic Plan 2017-2022 and are still deemed to be appropriate, are scheduled to be reviewed late 2018 although ongoing progress is monitored monthly through support and supervision, six-monthly and annually by the Board of Trustees.

Achievements and performance

To meet the key objectives:

- We developed and launched our 5-year Strategic Plan after extensive consultation and an Away Day in October 2016.
- A further well attended review day was held on 8 March 2018 which included re-visiting our management of risk as we do annually. A follow-up meeting was held 24 April 2018 looking at our structure, roles, and services to ensure they were meeting the changing needs of our clients and sufficiently robust to meet challenges in the future and to optimise opportunities.
- Support from the Heritage Lottery Fund "Stories, Stones, and Bones" programme, provide a unique opportunity in this our 70th year to research our history as an organisation, to share some stories of challenges and lives over these 70 years, to highlight the challenges people faced and overcome them – some still around today and will impact on people in the future.
- 24 October 2017, Ben Macpherson MSP hosted a very special 70th anniversary reception for Bright Light at the Scottish Parliament. Over 180 guests attended and entertained by the Balerno Theatre Company bringing bespoke banners and music from the last 70 years, plus music from the superb Pitchcraft choir. Key Guest Speakers were the Minister for Childcare and Early Years, CEO of Relationships Scotland Stuart Valentine, and the wonderful Angus and Anne Mitchell who made such an effort to come and tell us about their earlier times helping people at the start of the journey of Bright Light so many years ago. Thanks to "BoomThatsIt" for all their professional support and to The Kelpies who adopted the colours of Bright Light for the day helping us to raise our profile, to mark the value of counselling as a profession, and to help remove some of the stigma that still arises around counselling – that people should be able to overcome challenges themselves – everyone needs a help sometime.
- 12 December 2017 – We were honoured by a well-attended reception hosted by The Rt Hon Lord Provost of the City of Edinburgh Frank Ross. The different presentations showcasing our services were excellent, including especially written poetry and stories bringing to life the world of counselling and challenges people face on a daily basis.
- Also in December we held our AGM followed by a much deserved Christmas Party.

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
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REPORT of the BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD BOARD continued

For the year ended 31 March 2018

Achievements and performance - continued

- Social Media – we attracted our fourth highly successful intern placement thanks to the SCVO CJS Scheme and Kathleen has raised our presence through various media, building on the work developed by our three previous paid interns, further developing our reach to more people, increasing our following, extending our platforms, and writing first class blogs. Kathleen and Sarah have also produced monthly newsletters that have been well received.
- Monitoring and Evaluation – The Client Experience and Capturing The Difference Counselling and Family Therapy Makes. We were fortunate to have Harry Rudolph join us as part of his studies. Although Harry has now left his legacy continues as we use a range of tools to capture and share the clients' experience with Bright Light.
- Our room usage has reached near full capacity, our hours extended on Saturdays to meet increasing demand, and our outreach venues continue to be rolled out across Edinburgh and the Lothians increasing our reach and ensuring our services are available within the community. We continue to try to decrease our waiting list as need for our services continue to rise whilst we work with limited resources. Further alternatives continue to be researched so that even more people are supported at point of need.
- Extensive growth and consolidation of our Systemic Family Therapy Team with a further three years funding secured thanks to the Big Lottery Fund (Improving Lives), The Robertson Trust and The Volant Trust.
- Successful continuation of our original "Keys to Life" funded counselling service to support parents with learning disabilities. The grant ceased at the end of March 2017 but we were able to source funding to continue and develop this excellent much needed work thanks to BIG Lottery Scotland.
- We continue to develop our Bright Light website that is proving popular along with distribution of our information materials in different formats.
- The Scottish Whisky Action Fund grant has enabled us to deliver pioneering work. Our Family Therapy Team are supporting young people who have lived fairly chaotic lives where one or more parents/carers were dependent on alcohol and are now sober. We support each young person to build relationships again with sober relatives that matter to them.
- Continued upgrade of our premises and ongoing commitment to delivering a first class client experience at Bright Light continues and was much enhanced by a capital grant from The Clothmakers Foundation, enabling us at last to create a quiet room and other areas for clients, counsellors and staff to unwind and take time out from difficult times that happen when supporting people through life challenges and working to strengthen relationships. Bright Light offers a wide range of relationship focused therapies. We are open 60 hours per week, six days a week.

Highlights in Therapies

Restorative Relationship Therapy (RRT)

Bright Light continues to attract difficult cases involving domestic abuse. Over 10% of cases during the financial year presented elevated abuse. The domestic abuse project does not have the funds to support these families. The situation is concerning because during the year 72 women reported to us that they felt psychologically and physically unsafe in their relationship. As an agency, we do signpost people to Safer Families (for those resident in Edinburgh) and Woman's Aid but our clients are telling us that one size does not fit all. We continue to collaborate strongly with the Edinburgh Violence against Women group. We now have access to the MARAC system where we can directly refer clients into the domestic abuse court.

Child Protection

Bright Light remains alert to risk to children. We ensure good relationships with all four local authorities in order to collaborate fully in the protection of minors.

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
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REPORT of the BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD BOARD continued

For the year ended 31 March 2018

Achievements and performance - continued

Risk Assessment and Management

As well as working with domestic abuse and child protection issues, the agency finds more couples and families coming with mental health issues (over half of cases), suicidal ideation (almost 15%) and self-harm (7%). Ongoing training with the counsellors ensures their ability to detect risk, assess it and manage it well. We pride ourselves in helping our clients through crisis and reducing psychological suffering.

Mentoring Counselling Students

At the end of this period Bright Light had ten students on the Relationship Scotland Diploma in Relationship Counselling, four students on the Relationship Scotland Certificate in couple counselling, two students on the Relationship Scotland Diploma in Sex and Relationship therapy and two counsellors attending the Relationship Scotland Diploma in Supervision. One family therapist is completing training as a systemic supervisor. Two students became qualified as family therapists. Bright Light is committed to the development of knowledge and skills in the field of relationship counselling and family therapy.

School Counselling

The School counselling project continues. We have a counsellor working in one school in Edinburgh supporting young people from 12yrs to 18yrs. Each struggling with challenges in their lives. Although the project is small tending to the needs of only 10 pupils per year, the difference is great.

Outcomes Measures

YP-CORE demonstrated that the counselling in schools has produced good results. Of the children attending, psychological suffering is shown to be reduced from moderate/severe to mild.

With Adults CORE 15 shows that, as time progresses, clients find their relationships become stronger, communication becomes positive and constructive and families find the strength and resilience to overcome their problems.

Relationship Scotland outcome measures show that 90% of Bright Light clients said that they were able to move forward after counselling. A significant majority said their relationship was in a better place and that they were able to deal with difficulties (89%). Many felt that they were loved by their partner after counselling (80%). Self-understanding was reported as good or very good after counselling (80%).

Communication

Of those 447 families who came for counselling 83% reported being able to communicate well at the end of therapy.

Children

82% of parents believed that their children had been positively affected by therapy given to adult carer(s)/relative(s).

Conflict

Two-thirds of clients felt that they were more able to deal with conflict after counselling.

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
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REPORT of the BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD BOARD continued

For the year ended 31 March 2018

Achievements and performance - continued

Family Therapy

Our innovative Family Therapy continues to grow in line with demand. We will be actively seeking continuation funding. The original funders, Big Lottery Fund and The Robertson Trust have been joined by the Volant Trust and the Scottish Whisky Action Fund. All have recognised the value of this work and we thank them for their investment in us. Without this, the work would have ceased.

In addition, A Keys to Life grant originally funded our innovative counselling project to support parents with learning disabilities. A grant from the Lottery enabled us to continue the good work. This has involved weekly therapeutic groups for parents with learning disabilities and therapeutic sessions for families and couples. We also made good connections with the other organisations that support parents with learning disabilities. We know that these families have been changed, creating better futures for all involved.

Therapy Offered

Number of sessions offered in the last 12 months 6,465 (compared to 5,789 in the previous year – an increase of 676 sessions offered); completed – 5,518 (compared to 5,183 in 2017 – an increase of 335 sessions completed). This represents a substantial increase in activity.

Financial review

In the year to 31 March 2018, income was £375,747 (2017: £281,998) and expenditure was £402,014 (2017: £385,569). Unrestricted reserves (excluding the designated reserves) decreased during the year by £11,892 to a surplus of £13,949. As detailed in Note 14, the Trustees have designated £380,325 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. Grant funding for the highly successful Systemic Family Therapy pilot had ceased March 2016 and the Board committed funding to continuing this vital project for a distinct period of time in order to source funding and to replace these funds which may take 3-5 years, ideally 3 years maximum. Our thanks go to the BIG Lottery Fund and The Robertson Trust for exceptional support that enabled us to continue vulnerable families for another three years and to develop the team further, as well as upskill staff of other agencies. The Trustees 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 support:

The Big Lottery, City of Edinburgh Council, Scottish Government, West Lothian Council, The Scran and Scallie Restaurant, Cheynes Hairdressing, The Kelpies, Tesco Supermarket Charitable Giving, Clothmakers Foundation, The Scottish Whisky Action Fund, The Volant Trust, Balerno Theatre Company, Pitchcraft, Dedridge Medical Group, and Relationships Scotland as well as the many smaller donations from Trusts and Foundations, contributions from clients and anonymous donors, their gifts have helped us maintain our services.

Client contributions including Gift Aid increased in 2017/2018 from £172,979 to £233,033. This is an increase of £60,054.

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
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REPORT of the BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD BOARD continued

For the year ended 31 March 2018

Reserves policy

The Trustees 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 2018 were in surplus by £13,949. The Trustees have estimated that, if Bright Light were not to continue, the amount required would be approximately £66,000. The level of unrestricted reserves is below the Trustees ambition of building reserves to three months running costs due to requirements in the year to fund the continuation of the Family Therapy project until grant funding could be sourced. Funding for the Family Therapy Team has since been sourced for the next three years from the Lottery and the Robertson Trust to continue the work in the coming years. The Trustees' objective is to build this level of reserves during the coming year.

The level of restricted reserves are held at the year-end amounted to £24,049. Further details of these restricted funds are given in Note 14.

Principal risks and uncertainties

The 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. A revised risk audit is scheduled to take place in financial year 2018-19. To date, principle risks and uncertainties identified and actions taken to manage them are:

- ***Lack of range of skills, membership, and successful planning for the Board of Trustees.*** Lack of range of skills, membership, and successful planning for the Board of Trustees. During 2017-18 we actively recruited with much success. We gained three new Board members with the experience, contacts, and skills we were looking for including a new Treasurer.
- ***Potential reduction in income/client contributions due to austerity*** continues to be a concern – people have less money personally and less to contribute to help our work. Inflation has risen, cost of food, fuel and utilities is a challenge, whilst salaries remain flat stretching household incomes and benefits. Future under Brexit is an unknown. We will try to counter this through providing more sessions than ever before, increasing our outreach services to help more people and provide a local accessible service, and by ensuring we are reaching and supporting a diverse audience. We continue to identify new funding streams and actively seek out new supporters whilst building and maintaining quality partnerships/relationships with ongoing funders – many of whom have shown their confidence in us by repeating their financial support/investment for which we continue to be grateful when budgets are tight. We also ensure that we keep a keen eye on our expenditure, ensuring savings wherever we can, and making every penny count!!
- ***We provide services that don't meet the changing needs of clients.*** We counter this by being a listening organisation – actively seeking and listening to what clients tell us works, does not work, and where the gaps lie. Client feedback is central to the quality and diversity of services we provide. We also commit to ongoing training to ensure our staff and services are up to date and of the best quality possible.
- ***Our staff skills and experience do not match our operational needs.*** We continue to review our organisational needs, structure, and model of delivery and recruit widely for quality staff. Investing in their ongoing professional development and ensuring they are well supported and the structure is continuously reviewed.

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
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REPORT of the BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD BOARD continued

For the year ended 31 March 2018

Plans for future periods

Key objectives are:

- 2017 was Bright Light's 70th anniversary. Through 2018 and beyond we aim to continue to build on the partnerships and key stakeholders we attracted to our range of events and will continue to use the materials produced for these events in different arenas including schools work, Health Centres, at presentations – telling the story and achievements by staff, volunteers, counsellors over the years, to show the difference we have made but also the challenges ahead, to raise the profile of counselling and family therapy, and remove as much as possible the stigma that still remains – that people think they should be able to cope and don't need counselling and therapy – everyone needs a helping hand sometimes.
- Continue to source funding for existing and new services, including building on our systemic Family Therapy Service, support for young people where alcohol has impacted on key relationships they now want to re-build, and support of and with parents with learning disabilities.
- Roll out lessons from the research work of our student capturing the difference we are making, harnessing feedback from our clients on what works, what does not, and identify and fill service delivery gaps as client needs change.
- Successful expansion of our social media activity.
- Delivery of a further Away Day to revisit our Strategic Plan, recognise progress, and tweak where needed.
- Continue to raise our profile through an Open Day event, social media activity, website.
- Explore further potential relationships/partnerships with corporate, statutory bodies and the third sector.
- Contribute to numerous consultations and networks so that Bright Light is influencing policy and service delivery.
- Explore digital and use of technology as a source of delivering counselling and therapy as another alternative to our clients who are struggling to meet us face to face or prefer another means of communicating.
- Explore potential for social enterprise activity
- Continue to successfully manage our organisation in times of great external change including the impact of Brexit.

Structure, Governance and Management

Bright Light Relationship Counselling is our registered legal name. At our Annual General Meeting in February 2016, after 12 months of intensive consultation with clients, funders, staff, counsellors and other key bodies, we launched our new name and brand Bright Light and this is the name we have been using on a daily basis since then as it more accurately reflects where we are now as an organisation plus wider range of services, when in the past the majority of our work was couple counselling. A comet crossed the skies of Scotland the day we launched, a good omen. At our AGM in December 2017 we legally adopted the name Bright Light after agreement from OSCR. In June 2018 we changed our name from Couple Counselling Lothian and became registered as Bright Light Relationship Counselling Ltd with Companies House.

We first started providing a much-used counselling service back in 1947 and we are one of the oldest and largest counselling organisations in Edinburgh and the Lothians. We are a company limited by guarantee having no share capital and we are governed by 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 as SC011989.

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
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REPORT of the BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD BOARD continued

For the year ended 31 March 2018

Recruitment and Appointment of the Bright Light Board

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

Nicolas Child, Trustee, left the Board in January 2017 after contributing many years with different hats to Bright Light. Nancy Law left at the same time after a short time in post as Treasurer due to life/work balance requirements. To secure the best people for the role of Board Member, plus our commitment to equal opportunities, any vacancies are advertised widely. We offer 'an informal getting to know each other' meeting to interested candidates before applications are completed by interested candidates. Those selected for interview meet with a panel consisting of Board members and CEO. The delegated panel present their recommendations at the next Board meeting and new Board members are accepted on the Board with formal adoption taking place at the next AGM. References of new Board members are always taken up and reviewed.

Trustee Induction and Training

New members to the Board are given a role description, copy of our Memorandum and Articles of Association, most recent financial statements, Business Plan, and all are signposted to the OSCR governance website that all our Board refer to on an ongoing basis. We are currently testing out a buddying system between existing and new members to see if this is valuable. All new Board members receive induction to the organisation and staff, plus governance training for new and refresher updates for existing Board members. We also had a well-attended and enthusiastic Away Day in 2016 resulting in our 5 Year Strategic Plan 2017-2022, followed by other Planning meetings on 8 March 2018 and 14 April 2018 where we looked at roles and structures as well as managing risk. These events were over and above the four quarterly Board Meetings per year and AGM. Regular skills audits are completed and reviewed by the Board to identify strengths and gaps in its membership and for succession planning. A training programme is developed to fill some of the gaps identified.

Organisational structure

In order to cover the opening times at Dundas Street from 9am to 9pm four days per week and from 9am to 5pm on a Friday and from 10am to 2pm on Saturdays there are 3 part time receptionists and one full time post, the Client Relationship Manager who leads the front of house-team.

The Chief Executive, Counselling Practice Manager, and Client Relationship Manager, (plus invaluable contributions from the Finance Manager who works one day per week). This is our senior management team and it meets regularly to review and develop services, share learning and good practice, and vitally, forward plan. Our part time Finance Manager manages the finances and reports to the CEO, Treasurer, and Board of Trustees.

At 31 March 2018 there were 23 paid counsellors/therapists, 1 volunteer counsellor, 9 student/placements, and 10 paid supervisors.

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
(A Company Limited by Guarantee)

REPORT of the BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD BOARD continued

For the year ended 31 March 2018

Key management personnel and remuneration policy

The Trustees consider the Board of Trustees, who are also the Directors, the Chief Executive, the Practice Manager, Lead of Family Therapy and the Client Relationship Manager to comprise the key management personnel of the charity as they are in charge of directing and controlling, running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustee received remuneration nor expenses in the year.

The remuneration policy of the charity is:

"Directors' remuneration and expenses – extract from Memorandum and Articles of Association -

151. Subject to the permissible exceptions in Articles 9 and 15 no Director shall be entitled to any remuneration, whether in respect of her or his serving as a Director or as a holder of any executive office under the Company

152. A Director may be paid all reasonable travel, subsistence and other expenses incurred by him or her in connection with her or his attendance at meetings of the Directors, sub-committees of the Directors, general meetings of the Company or otherwise in connection with the discharge of her or his duties."

Responsibilities of the Bright Light Relationship Counselling Board

The Bright Light Relationship Counselling Board (referred to as Bright Light) (who are also Directors of Bright Light for the purposes of company law) are responsible for preparing the Report of the Bright Light 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 Bright Light 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 Bright Light 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 Bright Light 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 Bright Light 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.

Members of the Bright Light Relationship Board

Members of the Bright Light 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.

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
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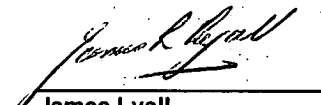
REPORT of the BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD BOARD continued

For the year ended 31 March 2018

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 Bright Light Board on *23rd Oct* 2018 and signed on its behalf by


James Lyall
Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
AND MEMBERS OF BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
(A Company Limited by Guarantee)**



I report on the financial statements of the charity for the year ended 31 March 2018 which are set out on pages 13 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Malcolm Beveridge

**Malcolm Beveridge CA
For and on behalf of
CHIENE + TAIT LLP
Chartered Accountants and Independent Examiner
61 Dublin Street
Edinburgh, EH3 6NL**

4 December 2018

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
(A Company Limited by Guarantee)

STATEMENT of FINANCIAL ACTIVITIES
(including Income and Expenditure Account)

For the year ended 31 March 2018

	Notes	Unrestricted Funds Designated Reserves £	General Reserve £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Income from:						
Donations	3	-	233,033	-	233,033	179,293
Charitable activities	4	-	63,591	78,773	142,364	102,293
Investments		-	350	-	350	412
Total income		-	296,974	78,773	375,747	281,998
Expenditure on:						
Charitable activities	5	2,091	339,866	60,057	402,014	385,569
Total expenditure		2,091	339,866	60,057	402,014	385,569
Net (expenditure)/income before transfers		(2,091)	(42,892)	18,716	(26,267)	(103,571)
Transfers between funds		(31,000)	31,000	-	-	-
Net movement in funds for the year		(33,091)	(11,892)	18,716	(26,267)	(103,571)
Reconciliation of funds						
Total funds brought forward		413,416	25,841	5,333	444,590	548,161
Total funds carried forward	14	380,325	13,949	24,049	418,323	444,590

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 16 to 24 form part of these financial statements.

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
(A Company Limited by Guarantee)

BALANCE SHEET

For the year ended 31 March 2018

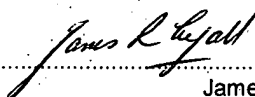
	Notes	£	2018 £	£	2017 £
Fixed assets					
Tangible assets	9		351,489		353,580
Current assets					
Debtors	10	4,064		2,591	
Cash at bank and in hand		149,841		167,540	
		153,905		170,131	
Creditors: amounts falling due within one year	11	(87,071)		(79,121)	
Net current assets			66,834		91,010
Net assets			418,323		444,590
			=====		=====
Funds	14				
Unrestricted funds					
General funds		13,949		25,283	
<i>Designated funds</i>					
Capital reserve		351,489		353,580	
Specialist therapies		-		5,000	
Building improvement/infrastructure		19,626		40,184	
Training reserve		7,770		13,770	
Research budget		1,440		1,440	
			394,274		439,257
Restricted funds			24,049		5,333
			418,323		444,590
			=====		=====

For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).


James Lyall

Chair 23rd October 2018

Company No: SC110621

The notes on pages 16 to 24 form part of these financial statements.

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
(A Company Limited by Guarantee)

STATEMENT OF CASHFLOWS

For the year ended 31 March 2018

	Notes	2018 £	2017 £
Net cash used in operating activities	17	(18,049)	(28,487)
Cash flows from investing activities			
Investment income		350	412
Purchase of fixed assets		-	(557)
Cash from/(used in) investing activities		<u>350</u>	<u>(145)</u>
Decrease in cash and cash equivalents		(17,699)	(28,632)
Cash and cash equivalents at the beginning of the year		167,540	196,172
Cash and cash equivalents at the end of the year		<u>149,841</u>	<u>167,540</u>

The notes on pages 16 to 24 form part of these financial statements.

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS

For the year ended 31 March 2018

1. Company information

Bright Light Relationship Counselling Limited is a company limited by guarantee incorporated and domiciled in Scotland with registered company number SC110621. The registered office is 9a Dundas Street, Edinburgh, EH3 6QG. The financial statements have been presented in Pounds Sterling as this is the functional and presentational currency of the company.

2. Accounting policies

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

Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bright Light meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements have been prepared on a going concern basis. The Bright Light 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 14.

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

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS continued

For the year ended 31 March 2018

2. Accounting policies continued

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 and is recognised when there is a legal or constructive obligation to pay for expenditure.

- 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.
- 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.
- Within support costs are governance costs, which 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.

Significant judgements and estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. As the estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant, actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

(i) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 9 for carrying amounts of tangible assets.

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

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS continued

For the year ended 31 March 2018

2. Accounting policies continued

Fixed assets continued

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 Bright Light 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.

Taxation

Bright Light's charitable activities fall within the exemptions afforded by part 11 of the Corporation Tax Act 2010. Accordingly, there is no Corporation Tax charge in these financial statements.

Pension costs

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

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

VAT

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

3. Donations	Unrestricted	Restricted	2018	2017
	£	£	Total	Total
			£	£
Other donations from individuals	233,033	-	233,033	172,979
MYPAS	-	-	-	420
The Binks Trust	-	-	-	1,000
Relate	-	-	-	1,894
Bailey Thomas	-	-	-	3,000
	<u>233,033</u>	<u>-</u>	<u>233,033</u>	<u>179,293</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS continued

For the year ended 31 March 2018

4. Income from Charitable activities

	Unrestricted	Restricted	2018 Total	2017 Total
	£	£	£	£
Grants				
Children and Families	-	-	-	4,878
Relationships Scotland	27,213	-	27,213	27,213
City of Edinburgh Council Schools Funding	-	-	-	667
Keys2Life	-	-	-	27,552
CEC – Leith Academy and Liberton High	-	4,000	4,000	-
City of Edinburgh Council	15,639	-	15,639	15,639
West Lothian Council	11,496	-	11,496	11,382
Forth Radio Cash4Kids	-	1,667	1,667	333
Big Lottery Fund	-	40,150	40,150	6,500
The Robertson Trust	-	11,333	11,333	5,000
Henry Duncan Awards	-	1,333	1,333	2,666
The Volant Trust	-	3,750	3,750	-
Leith Project	-	1,040	1,040	-
Clothworkers Grant	-	13,500	13,500	-
KPMG - Investec	-	2,000	2,000	-
Other				
Room hire	348	-	348	463
Marketplace & Family Therapy	8,895	-	8,895	-
	<u>63,591</u>	<u>78,773</u>	<u>142,364</u>	<u>102,293</u>

5. Resources expended

	Charitable activities	Governance costs	Total 2018	Total 2017
	£	£	£	£
Other operating charges				
Independent Examination fee	-	1,800	1,800	1,982
Administration costs	68,254	-	68,254	66,180
Repairs and maintenance	8,569	-	8,569	7,819
Professional fees	9,855	-	9,855	11,464
	<u>86,678</u>	<u>1,800</u>	<u>88,478</u>	<u>87,445</u>
Staff costs				
Salaried employees	189,648	-	189,648	174,672
Sessional counsellors*	123,888	-	123,888	123,452
	<u>400,214</u>	<u>1,800</u>	<u>402,014</u>	<u>385,569</u>

*Sessional counsellors' costs include supervision fees of £8,147 (2017: £17,142).

6. Staff costs and numbers

	2018 £	2017 £
Staff costs were as follows:		
Wages and salaries	175,754	163,324
Social security costs	9,347	7,513
Pension costs	4,547	3,835
	<u>189,648</u>	<u>174,672</u>

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

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS continued

For the year ended 31 March 2018

6. Staff costs and numbers (continued)

The average number of employees during the year, calculated on the basis of headcount, was as follows:

	2018	2017
Average no. of staff	13	11
	=====	=====

The charity contributes to the SCVO Money Purchase Pension Fund for Senior Staff members. Contributions outstanding at the year-end amounted to £397 (2016: £316).

The key management personnel of the charitable company comprise the Trustees, the Chief Executive, the Practice Manager, Lead of Family Therapy and the Client Relationship Manager. The total employee benefits of the key management personnel of the charitable company during the year were £136,195 (2017: £128,388).

7. Trustee remuneration and related party transactions

No members of the board of trustees received any remuneration or reimbursement of expenses during the year.

No members of the board of trustees or other person related to the charity had any personal interest in any contract or transactions entered into by the charity during the year (2017: Nil).

8. Taxation

As a charity, Bright Light 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.

9. Fixed Assets	Heritable Property £	Office Furniture £	Office Equipment £	Total £
Cost or valuation				
At 1 April 2017	350,000	1,165	13,576	364,741
Additions	-	-	-	-
At 31 March 2018	350,000	1,165	13,576	364,741
Depreciation				
At 1 April 2017	-	772	10,389	11,161
Charge for year	-	268	1,823	2,091
At 31 March 2018	-	1,040	12,212	13,252
Net Book Value				
At 31 March 2018	350,000	125	1,364	351,489
	=====	=====	=====	=====
At 31 March 2017	350,000	393	3,187	353,580
	=====	=====	=====	=====

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 Bright Light 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.

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS continued

For the year ended 31 March 2018

10. Debtors	2018	2017
	£	£
Other debtors and prepayments	4,064	2,591
	=====	=====

11. Creditors	2018	2017
	£	£
Taxation and social security	3,074	3,049
Other creditors and accruals	23,020	21,176
Deferred income (note 12)	60,977	54,896
	87,071	79,121
	=====	=====

12. Deferred income	At 1 April	Received	Released	At 31 March
	2017	in year	in year	2018
	£	£	£	£
Lloyds TSB Foundation	1,333	-	(1,333)	-
The Robertson Trust	9,000	14,000	(11,333)	11,667
Radio Forth Cash 4 Kids	1,667	-	(1,667)	-
Big Lottery Fund	25,000	30,000	(30,150)	24,850
Volant Trust	-	4,500	(3,750)	750
Whisky Fund	-	9,000	-	9,000
City of Edinburgh Council Schools Funding	4,000	-	(4,000)	-
Leith Links Community Council	2,400	-	(1,040)	1,360
West Lothian Council 2017-18 Funding	11,496	-	(11,496)	-
Apple Tree Trust	-	1,500	-	1,500
Relationship Scotland	-	27,213	(27,213)	-
Bright Light Young Start	-	11,850	-	11,850
	54,896	98,063	(91,982)	60,977
	=====	=====	=====	=====

Deferred grants have been received in advance for future periods or projects starting in the future.

13. Analysis of net assets between funds	General Fund	Designated Reserves	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	-	351,489	-	351,489
Current assets	101,020	28,836	24,049	153,905
Current liabilities	(87,071)	-	-	(87,071)
	13,949	380,325	24,049	412,547
	=====	=====	=====	=====

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS continued

For the year ended 31 March 2018

14. Movement in funds	At 1 April 2017 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2018 £
Restricted funds					
CEC – Leith Academy and Liberton High	-	4,000	(4,000)	-	-
The Robertson Trust	-	11,333	(11,333)	-	-
Lloyds TSB Henry Duncan	-	1,333	(1,333)	-	-
Volant Trust	-	3,750	(3,750)	-	-
Leith Project	-	1,040	-	-	1,040
Clothworkers Grant	-	13,500	(7,724)	-	5,776
KPMG – Investec	-	2,000	-	-	2,000
Big Lottery Fund	5,000	40,150	(30,250)	-	14,900
Forth Radio Cash4Kids	333	1,667	(1,667)	-	333
Total restricted funds	5,333	78,773	(60,057)	-	24,049
Unrestricted funds					
General fund	25,283	296,974	(339,866)	31,558	13,949
<i>Designated funds</i>					
Capital reserve	353,580	-	(2,091)	-	351,489
Specialist therapies	5,000	-	-	(5,000)	-
Building improvement/infrastructure	40,184	-	-	(20,558)	19,626
Training reserve	13,770	-	-	(6,000)	7,770
Research budget	1,440	-	-	-	1,440
Total unrestricted funds	439,257	296,974	(341,957)	-	394,274
Total funds	444,590	375,747	(402,014)	-	418,323

Transfers

A transfer of £558 to the general fund was made to correct an opening balance error in the prior year. A decision was taken in the year to transfer certain amounts from designated funds to the general fund.

Purpose of Restricted Funds

Children and Families – to support children and families struggling with relationship issues

Henry Duncan Awards – to deliver our work in schools for young people

Scottish Government Keys2Life - to fund counselling support for parents with learning disabilities

The Robertson Trust – to fund systemic family therapy

Big Lottery Fund – to fund systemic family therapy

Forth Radio Cash4Kids – to fund counselling support for children and young people

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS continued

For the year ended 31 March 2018

14. Movement in funds continued

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.

15. Other accounting services

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

16. Commitments under operating leases

At 31 March 2018, the charity had annual total commitments under non-cancellable operating leases as set out below.

	2018 £	2017 £
Operating leases which expire		
Within 1 year	1,388	2,016
Within 2 to 5 years	4,961	2,016
	=====	=====

The operating lease expense for the year was £1,388 (2017: £2,016).

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2018 £	2017 £
Net movement in funds	(26,267)	(103,571)
Add back depreciation charge	2,091	2,739
Deduct interest income	(350)	(412)
(Increase)/decrease in debtors	(1,473)	25,449
Increase in creditors	7,950	47,308
	-----	-----
Net cash used in operating activities	(18,049)	(28,487)
	=====	=====

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS continued

For the year ended 31 March 2018

18. Prior year Statement of Financial Activities

	Unrestricted Funds		Restricted Funds	Total Funds 2017
	Designated Reserves	General Reserve		
	£	£	£	£
Income and endowments from:				
Donations and grants	-	179,293	-	179,293
Charitable activities	-	54,697	47,596	102,293
Investments	-	412	-	412
Total income	-	234,402	47,596	281,998
Expenditure on:				
Charitable activities	33,969	302,337	49,263	385,569
Total expenditure	33,969	302,337	49,263	385,569
Net expenditure before transfers	(33,969)	(67,935)	(1,667)	(103,571)
Gross transfers between funds	-	(7,000)	7,000	-
Net movement in funds for the year	(33,969)	(74,935)	5,333	(103,571)
Total funds brought forward	447,385	100,776	-	548,161
Total funds carried forward	413,416	25,841	5,333	444,590