

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 2019



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REPORT and FINANCIAL STATEMENTS

For the year ended 31 March 2019

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REPORT of the BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD BOARD

For the year ended 31 March 2019

Reference and Administrative Information

Charity Name: Bright Light Relationship Counselling Ltd (also known as Bright Light)
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 (resigned 28 February 2019)

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)

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

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REPORT of the BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD BOARD continued

For the year ended 31 March 2019

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 2019. 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, and high quality counselling, therapy and wellbeing service in Edinburgh and the Lothians for people in relationships.

Our Mission

As a charity we deliver a professional high quality service in Edinburgh and the Lothians to strengthen, promote, and enable close personal relations and emotional wellbeing.

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 72 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

REPORT of the BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD BOARD continued

For the year ended 31 March 2019

Our 5 Key objectives:

Objective 1:

We will sustain the suite of high-quality 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 whilst retaining accessibility to our services whenever possible.

Objective 4:

Ensure efficient and effective deployment and management of resources.

Objective 5:

Build on our 72 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. They are scheduled to be reviewed in late 2019. Ongoing progress is routinely monitored through monthly support and supervision processes and six-monthly and annual reports to the Board of Trustees.

Achievements and performance

To meet the key objectives, we:

- re-visited our 5-year Strategic Plan 2017-2022 at a well-attended review day on 24 April 2018. Items for discussion included preparation for GDPR, looking at staffing levels, structure and roles, and at services offered to make sure we are meeting the changing needs of our clients;
- conducted our annual review of the risk register to ensure all management processes are sufficiently robust to meet future challenges and to optimise opportunities and strengthen ongoing sustainability;
- continued to investment in and support new counsellors;
- held in-house training for all staff, counsellors, volunteers, supervisors and Board of Trustees on GDPR bringing in key experts to support us in this essential work;
- delivered training (CPD) on topics including Equalities, Gender Identity and forthcoming new legislation including the Domestic Abuse (Scotland) Act 2019;
- launched our young people's life coaching service in schools funded by "Young Start" Lottery Programme. We welcomed our fifth SCVO CJS young person on placement to this project as assistant youth life coach;
- delivered support to parents with learning disabilities and their families to help them develop confidence, parenting and life skills; to self-manage their physical and mental health; to appreciate the importance of play with their children; to establish new local grassroots networks for mutual/peer support, sharing of expertise and learning; and to have fun despite the daily challenges of life;
- sourced funds to continue to employ our fourth SCVO CJS young person whose social media placement was finishing. She has further developed and extended our reach to more people from all walks of life by increasing our following on digital platforms and has delivered staff training in the use and writing of blogs.
- circulated monthly newsletters;
- increased our offer of services delivered in outreach venues with a view to encouraging people to access our counselling service locally thus improving accessibility and choice;

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REPORT of the BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD BOARD continued

For the year ended 31 March 2019

Achievements and performance - continued

- supported over 30 young people and their families who had experienced alcohol abuse/addiction at home which had impacted on quality of life and relationships of all the family. We helped them heal individually and together grow stronger so that they could cope with and overcome life's challenges now and in the future with less need for statutory intervention/help. We supported them to talk about difficult things often for the first time, to set and achieve goals, and for former addicts of alcohol, to stay in recovery once back with their families;
- started to develop a digital app for young people who are struggling with key issues including mental health. This will be a 24/7 fully accessible self-help tool for managing mental and physical health and wellbeing;
- held a well-attended AGM with key guest speaker Andrew Burns, Convenor of the SCVO presenting. A resolution to change our Articles of Association was passed.
- passed our annual COSCA assessment and regular Relationships Scotland quality assurance visits/assessment;
- added *The Client Experience and Capturing the Difference Counselling and Family Therapy Makes* to our monitoring and evaluation toolkit. This was built by a student who joined us on placement as part of his studies. We continue to use this and other tools to capture the clients' experience and share our learning within Bright Light and with other agencies;
- continued the growth and consolidation of our Systemic Family Therapy Team as we moved into our second year of funding provided by the Big Lottery Fund (Improving Lives), The Robertson Trust and The Volant Trust. Court work carried out by this team also continues to grow as we work with a wide range of Solicitors across the Lothians;
- continue to distribute our information materials in different formats and to develop the Bright Light website;
- continued upgrading our premises as part of an ongoing commitment to delivering a first-class client experience at Bright Light. This was assisted by a capital grant from The Clothmakers Foundation which enabled us to create and finish quiet spaces for use by clients, counsellors and staff to unwind or take time out as required during or after difficult conversations that happen when supporting people through life challenges and working to strengthen relationships;
- Remain fully committed to Child Protection. We maintain good relationships with all four local authorities in order to collaborate fully in the protection of minors; and
- continue to contribute to key consultations, participate in cross-party working groups and numerous networks across Scotland which work to improve quality of life, mental health and wellbeing and to build stronger relationships in Scotland. One of our Board members also sits on the Board of Relationships Scotland as one of six members drawn from Relationships Scotland's 21 members services.

Therapy Offered

Bright Light offers a wide range of relationship focused therapies. We are open 60 hours per week, six days a week. The number of sessions offered in the last 12 months was 7,097 (compared to 6,465 in the previous year – an increase of 632 sessions offered). The increased number of sessions delivered (6,060 compared to 5,518 in 2018 – an increase of 542) represents a substantial increase in activity.

Financial review

In the year to 31 March 2019, income was £429,025 (2018: £375,747) and expenditure was £423,838 (2018: £402,014). Unrestricted reserves (excluding the designated reserves) decreased during the year by £9,421 to a balance of £4,528. As detailed in Note 14, the Trustees have designated £384,603 of funds at the year-end towards activities that they expect to take place during the forthcoming year and future years.

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REPORT of the BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD BOARD continued

For the year ended 31 March 2019

Principal funding sources

We would like to acknowledge the following of our many funders for their particularly generous support:

Scottish Government, Edinburgh City Council, Scottish Whisky Action Fund, The Community Lottery Fund, The Robertson Trust, The Volant Trust.

Client contributions including Gift Aid increased in 2018/2019 from £233,033 in 2017/18 to £265,846 in 2018/19. This is an increase of £32,813.

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 unrestricted 'free' reserves, excluding funds designated for particular purposes at 31 March 2019 were £4,528. Bright Light also owns the building at 9 Dundas Street. The level of unrestricted reserves is below the level of required to meet wind up costs (estimated at £75,000) due to extraordinary costs incurred in 2018 to ensure compliance with new GDPR regulations and a Board decision to fund the continuation of the Family Therapy project until further grant funding could be sourced. Funding for the Family Therapy Team has since been sourced from the Big Lottery and the Robertson Trust through until the end of 2019.

The Trustees are committed to a financial strategy which includes building unrestricted reserves during the coming year and beyond.

The level of restricted reserves held at the year-end amounted to £34,379. 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 2019-2020. The Board reviews risks and uncertainties annually. A Board Away Day also takes place annually to look at staffing structure, services offered and emerging risks.

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.*** Ongoing skills audit and Board performance review/training takes place plus active open recruitment when required.
- ***Potential reduction in income from client contributions due to austerity/unknowns of Brexit.*** The risk that clients will have less disposable income and be less willing or able to make client contributions to meet the cost of our services continues to be a concern. We will try to manage this through pricing services for sustainability of Bright Light whilst continuing to offer affordable accessible counselling and therapy to as many people as we can within budget and by increasing our outreach of services to reach more clients. We continue meanwhile to research and identify new funding streams and to 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 in Bright Light. We also control expenditure tightly, ensuring savings wherever we can, and making every penny count!
- ***Competition from other service providers.*** We counter the risk that our services may not meet the changing needs of clients by being a listening organisation – actively seeking to hear 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

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REPORT of the BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD BOARD continued

For the year ended 31 March 2019

Principal risks and uncertainties continued

- ***Our staff skills and experience do not match our operational needs.*** We regularly review our organisational structure, staffing and model of delivery. We recruit widely for quality staff, investing in their ongoing professional development and ensuring they are well supported.

Plans for future periods

Key objectives are set out in Bright Light's 5 Year Strategic Plan 2017-2022. Throughout 2019 and beyond we aim to:

- ensure the sustainability and growth of Bright Light whilst maintaining accessibility to people who cannot afford private counselling of core services to the extent possible within Bright Light's financial circumstances;
- harness feedback from clients on what works, what does not, and identify and fill service delivery gaps as client needs change;
- research and develop new income streams such as community fundraising and volunteering activity, social enterprise opportunities, potential relationships/partnerships with corporate, statutory bodies and the third sector;
- seek continuation funding to deliver and extend existing services for which there is growing demand, including 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 parents with learning disabilities;
- explore scope for growing our digital services and reach to new client groups and for expansion and development of our social media activity as staffing and equipment budget allow;
- revisit and, as required, refresh our Strategic Plan;
- contribute to consultations and networks as necessary for Bright Light to influence policy and maintain and develop service delivery; and
- manage the organisation through a period of significant but unpredictable change in the external context which will include the impact of Brexit.

Structure, Governance and Management

Bright Light Relationship Counselling is our registered legal name (in June 2018 we changed our name from Couple Counselling Lothian and became registered as Bright Light Relationship Counselling Ltd with Companies House). At our AGM on 29 January 2019 a resolution was successfully passed to remove Part 5 from our Articles of Association which referred to us being a membership service. This was historical and inherited and change was made to reflect that we do not keep a membership list nor are an umbrella body providing services to a membership of agencies. We provide services to our clients.

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.

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REPORT of the BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD BOARD continued

For the year ended 31 March 2019

Recruitment and Appointment of the Bright Light Board

The Board consists of no fewer than 5 and not more than 12 members who are the trustees for the purposes of charity law. There are currently nine trustees. Quarterly meetings of the Board are supplemented by meetings of standing and short life subgroups reporting as required to Board meetings and an AGM.

The composition of the Board is reviewed regularly and trustees are recruited to maintain an appropriate balance of skills and experience to which end vacancies are advertised widely. Applicants selected for interview meet with a panel consisting of Board members and CEO who present their recommendations at the next Board meeting with formal adoption taking place at the next AGM.

Trustee Induction and Training

New members to the Board are given an induction pack and are signposted to the OSCR governance website. New Board members are offered governance training and, along with existing Board members, are encouraged to take up refresher update opportunities.

Organisational structure

The senior management team consists of the Chief Executive, Counselling Practice Manager, and Client Relationship Manager. It meets regularly to review and develop services, share learning and good practice, and vitally, forward plan. Our part time Finance Manager (one day per week) manages the finances and reports to the CEO, Treasurer, and Board of Trustees.

The Client Relationship Manager leads the front of house team consisting of the three part time receptionists and one full time post required 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.

As at 31 March 2019 there were 29 paid counsellors/therapists, 3 volunteer counsellor/therapists, 13 student placements, and 3 paid group supervisors.

Key management personnel and remuneration policy

The Trustees consider the Board of Trustees, who are also the Directors, the Chief Executive, the Counselling Practice Manager, Lead of Family Therapy and the Client Relationship Manager to comprise the key management personnel of the charity. 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."

The salaries of key management are set through a benchmarking exercise with other similar sized charities.

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 2019

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 (SORP FRS 102);
- 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.

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 10 October 2019 and signed on its behalf by


Elspeth Turner
Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
AND MEMBERS OF BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
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I report on the financial statements of the charity for the year ended 31 March 2019 which are set out on pages 11 to 23.

This report is made to the Trustees of Bright Light Relationship Counselling Ltd, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to prepare the financial statements on behalf of the Trustees and to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees and members of Bright Light Relationship Counselling Ltd, as a body, for my work or for this report.

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 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the Regulations). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 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 Act and Regulation 4 of the Regulations; and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 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**

24 OCTOBER 2019

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
(formerly Couple Counselling Lothian)
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STATEMENT of FINANCIAL ACTIVITIES
(including Income and Expenditure Account)

For the year ended 31 March 2019

	Notes	Unrestricted Funds Designated Reserves £	General Reserve £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Income from:						
Donations	3	-	265,846	-	265,846	233,033
Charitable activities	4	-	64,970	97,730	162,700	142,364
Investments		-	479	-	479	350
Total income		-	331,295	97,730	429,025	375,747
Expenditure on:						
Charitable activities	5	3,780	332,658	87,400	423,838	402,014
Total expenditure		3,780	332,658	87,400	423,838	402,014
Net income/(expenditure) before transfers		(3,780)	(1,363)	10,330	5,187	(26,267)
Transfers between funds		8,058	(8,058)	-	-	-
Net movement in funds for the year		4,278	(9,421)	10,330	5,187	(26,267)
Reconciliation of funds						
Total funds brought forward		380,325	13,949	24,049	418,323	444,590
Total funds carried forward	14	384,603	4,528	34,379	423,510	418,323

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 13 to 22 form part of these financial statements.

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
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BALANCE SHEET

For the year ended 31 March 2019

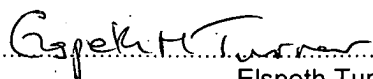
	Notes	£	2019 £	£	2018 £
Fixed assets					
Tangible assets	9		361,411		351,489
Current assets					
Debtors	10	7,983		4,064	
Cash at bank and in hand		133,053		149,841	
		141,036		153,905	
Creditors: amounts falling due within one year	11	(78,937)		(87,071)	
Net current assets			62,099		66,834
Net assets			423,510		418,323
Funds	14				
Unrestricted funds					
General funds		4,528		13,949	
<i>Designated funds</i>					
Capital reserve		361,411		351,489	
Building improvement/infrastructure		15,982		19,626	
Training reserve		5,770		7,770	
Research budget		1,440		1,440	
			389,131		394,274
Restricted funds			34,379		24,049
			423,510		418,323

For the year ending 31 March 2019 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).


 Elspeth Turner

Chair

10/10/ 2019

Company No: SC110621

The notes on pages 13 to 22 form part of these financial statements.

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
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STATEMENT OF CASHFLOWS

For the year ended 31 March 2019

	Notes	2019 £	2018 £
Net cash used in operating activities	16	(3,565)	(18,049)
Cash flows from investing activities			
Investment income		479	350
Purchase of fixed assets		(13,702)	-
Cash (used in)/generated from investing activities		(13,223)	350
Decrease in cash and cash equivalents		(16,788)	(17,699)
Cash and cash equivalents at the beginning of the year		149,841	167,540
Cash and cash equivalents at the end of the year		133,053	149,841
		=====	=====
Cash at bank and in hand		8,988	12,197
Short-term deposit		124,065	137,644
		=====	=====
		133,053	149,841
		=====	=====

The notes on pages 13 to 22 form part of these financial statements.

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
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NOTES to the FINANCIAL STATEMENTS

For the year ended 31 March 2019

1. Company information

Bright Light Relationship Counselling Ltd 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.

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.

BRIGHT LIGHT RELATIONSHIP COUNSELLING LTD
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NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2019

2. Accounting policies continued

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

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.

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NOTES to the FINANCIAL STATEMENTS continued

For the year ended 31 March 2019

2. Accounting policies (continued)

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	2019	2018
	£	£	Total	Total
			£	£
Other donations from individuals	265,846	-	265,846	233,033
	=====	=====	=====	=====

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NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2019

4. Income from Charitable activities

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Grants				
Relationships Scotland	27,213	-	27,213	27,213
CEC – Leith Academy and Liberton High	-	-	-	4,000
City of Edinburgh Council	15,639	-	15,639	15,639
West Lothian Council	11,611	-	11,611	11,496
Forth Radio Cash4Kids	-	-	-	1,667
Big Lottery Fund	-	31,000	31,000	40,150
The Robertson Trust	-	14,000	14,000	11,333
Henry Duncan Awards	-	-	-	1,333
The Volant Trust	-	8,250	8,250	3,750
Leith Project	-	680	680	1,040
Clothworkers Grant	-	-	-	13,500
KPMG - Investec	-	-	-	2,000
Appletree Trust	-	1,500	1,500	-
Whisky Fund	-	18,000	18,000	-
Bright Light Young Start	-	15,800	15,800	-
Groundworks UK (Tesco)	-	6,500	6,500	-
Aberdeen Asset	-	2,000	2,000	-
Other				
Room hire	135	-	135	348
Marketplace & Family Therapy	10,372	-	10,372	8,895
	64,970	97,730	162,700	142,364
	=====	=====	=====	=====

	Charitable activities £	Governance costs £	Total 2019 £	Total 2018 £
5. Resources expended				
Other operating charges				
Independent Examination fee	-	1,812	1,812	1,800
Administration costs	63,358	-	63,658	68,254
Repairs and maintenance	5,644	-	5,644	8,569
Professional fees	13,163	-	13,163	9,855
	82,165	1,812	83,978	88,478
Staff costs				
Salaried employees	196,908	-	196,908	189,648
Sessional counsellors*	142,953	-	142,953	123,888
	422,026	1,812	423,838	402,014
	=====	=====	=====	=====

*Sessional counsellors' costs include supervision fees of £6,440 (2018: £8,147).

6. Staff costs and numbers

	2019 £	2018 £
Staff costs were as follows:		
Wages and salaries	184,463	175,754
Social security costs	8,026	9,347
Pension costs	4,419	4,547
	196,908	189,648
	=====	=====

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NOTES to the FINANCIAL STATEMENTS continued

For the year ended 31 March 2019

6. Staff costs and numbers (continued)

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

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

	2019	2018
Average no. of staff	15	13
	=====	=====

The charity contributes to the SCVO Money Purchase Pension Fund for Senior Staff members. Contributions outstanding at the year-end amounted to £88 (2018: £397).

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 £115,034 (2018: £136,195).

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 (2018: 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 2018	350,000	1,165	13,576	364,741
Additions	-	9,970	3,732	13,702
	-----	-----	-----	-----
At 31 March 2019	350,000	11,135	17,308	378,443
	-----	-----	-----	-----
Depreciation				
At 1 April 2018	-	1,040	12,212	13,252
Charge for year	-	1,443	2,337	3,780
	-----	-----	-----	-----
At 31 March 2019	-	2,483	14,549	17,032
	-----	-----	-----	-----
Net Book Value				
At 31 March 2019	350,000	8,652	2,759	361,411
	=====	=====	=====	=====
At 31 March 2018	350,000	125	1,364	351,489
	=====	=====	=====	=====

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.

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NOTES to the FINANCIAL STATEMENTS continued

For the year ended 31 March 2019

10. Debtors	2019	2018
	£	£
Other debtors and prepayments	7,035	4,064
Taxation and social security	948	-
	<u>7,983</u>	<u>4,064</u>
	<u>=====</u>	<u>=====</u>

11. Creditors	2019	2018
	£	£
Taxation and social security	-	3,074
Other creditors and accruals	26,340	23,020
Deferred income (note 12)	52,597	60,977
	<u>78,937</u>	<u>87,071</u>
	<u>=====</u>	<u>=====</u>

12. Deferred income

	At 1 April 2018 £	Received in year £	Released in year £	At 31 March 2019 £
The Robertson Trust	11,667	14,000	(14,000)	11,667
Big Lottery Fund	24,850	30,000	(31,000)	23,850
Volant Trust	750	9,000	(8,250)	1,500
Whisky Fund	9,000	9,000	(18,000)	-
Leith Links Community Council	1,360	-	(680)	680
Appletree Trust	1,500	-	(1,500)	-
Bright Light Young Start	11,850	11,850	(15,800)	7,900
Groundworks UK (Tesco)	-	6,500	(6,500)	-
Corra Foundation	-	4,000	-	4,000
Aberdeen Asset	-	5,000	(2,000)	3,000
	<u>60,977</u>	<u>89,350</u>	<u>(97,730)</u>	<u>52,597</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

Deferred grants have been received in advance for future periods or where services have still to be provided.

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NOTES to the FINANCIAL STATEMENTS continued

For the year ended 31 March 2019

13. Analysis of net assets between funds	General Fund	Designated Reserves	Restricted Funds	Total Funds
	£	£	£	£
Tangible fixed assets	-	361,411	-	361,411
Current assets	82,517	23,192	34,379	140,088
Current liabilities	(77,989)	-	-	(77,989)
Net assets at 31 March 2019	4,528	384,603	34,379	423,510
	=====	=====	=====	=====
Tangible fixed assets	-	351,489	-	351,489
Current assets	101,020	28,836	24,049	153,905
Current liabilities	(87,071)	-	-	(87,071)
Net assets at 31 March 2018	13,949	380,325	24,049	412,547
	=====	=====	=====	=====

14. Movement in funds	At 1 April 2018	Incoming resources	Outgoing resources	Transfers	At 31 March 2019
	£	£	£	£	£
Restricted funds					
The Robertson Trust	-	14,000	(14,000)	-	-
Volant Trust	-	8,250	(8,250)	-	-
Leith Project	1,040	680	(680)	-	1,040
Clothworkers Grant	5,776	-	(5,776)	-	-
KPMG – Investec	2,000	-	-	-	2,000
Big Lottery Fund	14,900	31,000	(32,972)	-	12,928
Forth Radio Cash4Kids	333	-	-	-	333
Appletree Trust	-	1,500	-	-	1,500
Whisky Fund	-	18,000	(12,541)	-	5,459
Bright Light Young Start	-	15,800	(9,711)	-	6,089
Groundworks UK (Tesco)	-	6,500	(3,470)	-	3,030
Aberdeen Asset	-	2,000	-	-	2,000
Total restricted funds	24,049	97,730	(87,400)	-	34,379
	=====	=====	=====	=====	=====
Unrestricted funds					
General fund	13,949	331,295	(332,658)	(8,058)	4,528
<i>Designated funds</i>					
Capital reserve	351,489	-	(3,780)	13,702	361,411
Building improvement/infrastructure	19,626	-	-	(3,644)	15,982
Training reserve	7,770	-	-	(2,000)	5,770
Research budget	1,440	-	-	-	1,440
Total unrestricted funds	394,274	331,295	(336,438)	-	389,131
	=====	=====	=====	=====	=====
Total funds	418,323	429,025	(423,838)	-	423,510
	=====	=====	=====	=====	=====

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NOTES to the FINANCIAL STATEMENTS continued

For the year ended 31 March 2019

14. Movement in funds (continued)

	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 £13,702 from the general fund was made to the capital reserve to match the cost of fixed assets purchased during the year. Transfers have also been made from the Training reserve and Building reserve in line with expected future expenditure.

Purpose of Restricted Funds

The Robertson Trust - to fund systemic Family Therapy

Volant Trust - to fund Family Therapy

Leith Project - Counselling for people living in Leith who are experiencing loneliness

Clothworkers Grant - Capital grant for quiet room facilities and equipment

KPMG – Investec - to fund Counselling and Family Therapy

Big Lottery Fund - to fund systemic Family Therapy

Forth Radio Cash4Kids - to fund Counselling support for children and young people

Appletree Trust - to fund Counselling and Family Therapy

Whisky Fund - Families in Recovery after Alcohol Addiction project

Bright Light Young Start - Young Peoples Life Coach

Groundworks UK (Tesco) - Equipment for Family Therapy - communication and play

Aberdeen Asset - Digital app to help people self-manage their mental health

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

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For the year ended 31 March 2019

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.

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. Commitments under operating leases

At 31 March 2019, the charity had annual total commitments under non-cancellable operating leases as set out below.

	2019 £	2018 £
Operating leases which expire		
Within 1 year	2,284	1,388
Within 2 to 5 years	3,004	4,961
	=====	=====

The operating lease expense for the year was £2,284 (2018: £1,388).

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

	2019 £	2018 £
Net movement in funds	5,187	(26,267)
Add back depreciation charge	3,780	2,091
Deduct interest income	(479)	(350)
(Increase) in debtors	(2,971)	(1,473)
(Decrease)/increase in creditors	(9,082)	7,950
	-----	-----
Net cash used in operating activities	(3,565)	(18,049)
	=====	=====

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NOTES to the FINANCIAL STATEMENTS continued

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17. Prior year Statement of Financial Activities

	Unrestricted Funds		Restricted Funds	Total Funds 2018
	Designated Reserves	General Reserve		
	£	£	£	£
Income and endowments from:				
Donations and grants	-	233,033	-	233,033
Charitable activities	-	63,591	78,773	142,364
Investments	-	350	-	350
Total income	-	296,974	78,773	375,747
Expenditure on:				
Charitable activities	2,091	339,866	60,057	402,014
Total expenditure	2,091	339,866	60,057	402,014
Net expenditure before transfers	(2,091)	(42,892)	18,716	(26,267)
Gross transfers between funds	(31,000)	31,000	-	-
Net movement in funds for the year	(33,091)	(11,892)	18,716	(26,267)
Total funds brought forward	413,416	25,841	5,333	444,590
Total funds carried forward	380,325	13,949	24,049	418,323