

Company Number: SC134602
Charity Number: SC012741

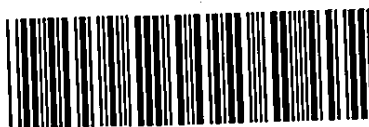
SCOTTISH CHILD LAW CENTRE
(A Company Limited by Guarantee)

ANNUAL REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2012

Whitelaw Wells
Chartered Accountants

FRIDAY



S1GH93ZN

SCT

31/08/2012

#23

COMPANIES HOUSE

SCOTTISH CHILD LAW CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2012

Contents	Page
Trustees' Report	2
Independent Examiner's Report	10
Statement of Financial Activities (incorporating the Income and Expenditure Account)	11
Balance Sheet	12
Notes to the Financial Statements	13

SCOTTISH CHILD LAW CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2012

The trustees have pleasure in presenting their report for the year ended 31 March 2012. This report is prepared in accordance with the recommendations of Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) and complies with applicable law.

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Morag Jack	Interim Chair from 16 June 2012
Bruce Adamson	
Gillian Donald	Honorary Treasurer
Nicholas Hobbs	(appointed 16 June 2012)
Helen Hammond	(appointed 26 September 2011)
Pauline Hoggan	(resigned 26 September 2011)
Alison Kerr Robinson	(resigned 16 June 2012)
Lesley McAra	(resigned 16 June 2012)
Maggie Mellon	(resigned 16 June 2012)
Susan Moodie	(appointed 16 June 2012)
David Nichols	
Rebecca Strachan	(resigned 15 August 2011)

Secretary

Evelyn Hay

Centre Director

Morag Driscoll

Registered Office and Principal Operating Address

54 East Crosscauseway
Edinburgh EH8 9HD

Registered Charity Number
SC012741

Web-site address

www.sclc.org.uk

Independent Examiner

Kevin Cattnach CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh EH3 6AT

Bankers

Bank of Scotland
54/62 Sauchiehall Street
Glasgow G2 3AH

Solicitors

Balfour & Manson LLP
54 - 66 Frederick Street
Edinburgh EH2 1LS

SCOTTISH CHILD LAW CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2012

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Scottish Child Law Centre was incorporated as a company limited by guarantee and commenced operation on 22 October 1991 taking over the business of the unincorporated Scottish Child Law Centre. The management of the company is the responsibility of the trustees who are appointed in accordance with the Memorandum and Articles of Association.

Recruitment, appointment, induction and training of trustees

Trustees are selected for appointment to the Board from contacts of existing trustees, with the Law Society being entitled to appoint one trustee. Trustees serve for a period of three years following which they are then eligible for reappointment. The Board of Trustees has a wide range of skills collectively and any additional training is done as required. An induction pack is provided to all new trustees. Training and development needs of the Trustees are considered at Board meetings and provision made to meet these.

Operational structure and decision making

The Board meets every six weeks. The Centre's trustees and staff work closely together to agree and implement our strategic aims, and to respond to policy initiatives. The Centre's staff are authorised to run the Centre on a day to day basis within agreed limits and refer significant matters for discussion and agreement at Board meetings.

Related parties

The Centre has no related party organisations (see note 4).

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and financing of the Centre, and are satisfied that systems are in place to mitigate our exposure to the major risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the company are to promote the welfare and rights of children and young persons up to twenty-one years of age through inter alia providing information, advice and considering, commenting and advising on legal issues.

ACHIEVEMENTS AND PERFORMANCE

Strategic plan

Trustees and staff worked together over the year to develop a three year strategic plan for the Centre's work. The three key aims were agreed as:-

1. To develop the helpline and other services.
2. To build a sustainable financial base increasing trust and training income.
3. To increase our influence and expertise.

A range of measurable outcomes for each of these areas has been agreed and the Board and staff regularly review the progress towards achieving these. In addition the Board meets annually in Autumn for a development session to formally review our strategy and progress to achieving aims. Targets for 2011/12 were fully met.

SCOTTISH CHILD LAW CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2012

The major work that we undertook in 2011/2012 is detailed below:

Contacts to the centre

The Centre provides free expert legal information and advice on Scots Law relating to children and young people. This information and advice is available by telephone, email and text. This free legal advice is available to children and young people, their families, carers and external organisations throughout Scotland. In 2011/2012 we responded to 4,000 contacts, mainly by telephone, for free advice and information on Scots Law relating to children and young people.

Hits to the centre's website

We received 15,655 visitors to the new website, launched early in 2011 and which is regularly revised and updated. These contacts were not only from Scotland but from around the world. In response to demand, we put translations of our leaflet on Parental Responsibilities and Rights online in Polish, German and Mandarin.

Take Note

With Barnardo's we receive funding from the Scottish Government to provide the Take Note project. Take Note provides information and assistance on the additional support needs of children and young people. We provided training to Take Note advocacy workers, legal information, support and advice to the advocacy workers and we are a first point of contact for service users. We presented training to Tribunal convenors on the Take Note project the service. We also provided representation in legally complex tribunals when required.

Organisational training

We provided tailor-made training to meet the specific needs of organisations. We provided training on issues: Child Protection; Confidentiality and the Rights of the Child; Children, Sex and the Law; Advocacy and the Law; Children in the Criminal Justice system; among others. The knowledge that is gained by the professionals attending the training is of direct benefit to the children and young people with whom they work.

Open training

We provided open training sessions on a demand led basis. This allows smaller organisations and individuals to access training in an economic way, and as required. This also helps maximise benefits for children and young people in a wide range of services and contexts. We provided training where a high demand had been identified and to meet any changes in legislation. We provided training on issues such as Child Protection, Education Law, Additional Support Needs, Bullying, Children's Hearings System, and Children's Rights among others. In 2011/2012 nineteen training days were attended by professionals and others working with children and young people.

Workshops for young people

We believe that understanding what their rights and responsibilities are enables young people to make more informed choices and to participate more fully in society. To that end we offer workshops for children and young people. We offer workshops for the 13 – 14 age group, and for the 15 – 17 age group. These workshops provide young people with clear information on their rights and responsibilities under the law.

SCOTTISH CHILD LAW CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2012

Volunteers and interns

We provided short and long opportunities for 18 volunteer placements for law students to enable them to deepen their understanding of child law, and to allow them to develop their skills in researching and applying the law. Some of our volunteers are still at university at undergraduate level. Others have been unable to pursue their careers in law to the professional practice stage due to the current economic climate. Volunteering with us allows them to maintain their skills and develop their legal knowledge further, thus putting them in a better position to find employment. We provided 8 internships for foreign law students to come to the Centre. This allowed our Scottish volunteers and our foreign interns to meet and learn more about their respective legal systems, and allowed our foreign interns to experience Scottish child law and understand our system better.

To all those who have contributed in such a meaningful way to the work and growth of the Centre, the Trustees extend their sincere and grateful thanks.

The work undertaken by the staff, volunteers and trustees of the centre in 2011/2012 is detailed below:

Work placements

We provided work placements for young people to come into the Centre and work with us for a limited period. This provided opportunities to widen their experiences and advance their skills. It also gave those young people who come to us with a better understanding of our services and how the Scottish legal system works for them. We had 7 young people on work placement during 2011/2012. They came from high schools, colleges, foreign exchange students, the Bridges Project and the charity Women Onto Work.

Disclosure of childhood offences

The Scottish Child Law Centre led in the successful campaign to win recognition in the Children's Hearing Act Scotland 2011 that 'offence' grounds for referral to the Children's hearing should not routinely be carried into adult life. The 2011 Act recognises that any record of offences should only be retained where they are of such a serious violent or sexual nature that public safety requires this. The previous position which required the retention of all offences for most of adult life contradicted the rehabilitative and treatment focus of the Children's Hearings, and threatened to impose an unnecessary and counter productive blight on many young people's lives. An order listing the types of offences to be covered is yet to be published, as is the accompanying police policy and guidance on the retention and weeding of retained offences on a regular and fair basis.

Roundtable discussion

In January 2012 we held the third of our now annual Roundtable Discussions at the Scottish Parliament on 'Should the United Nations Convention on the Rights of the Child be incorporated into Scottish Law?' This was hosted by Kezia Dugdale MSP to whom we are very grateful. Our eminent panel for the discussion included Professor Kenneth Norrie, University of Strathclyde Law School and Tam Baillie, Scotland's Commissioner for Children and Young People. The event was well attended with participants from a broad range of organisations and the Scottish Parliament including MSP's, Scottish Children's Reporter Administration, members of the legal profession, voluntary organisations amongst others.

Joint conference

We held a Joint Conference with Flag of the Murray Stale 'Can You Hear Me?' The practicalities of Listening To Children in Contested Actions. This proved to be extremely successful.

SCOTTISH CHILD LAW CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2012

Legislation and regulation

We participated in the consultations on: the Children's Hearings Bill, the Sexual Offences (Scotland) Bill, Children's Rights and Unified Voluntary Sector Funding, Scottish Legal Aid Board.

Consultations/speakers

We were consulted to ensure that NHS leaflets for young people are correct, on Young People Sex and the Law Scotland, we assisted other organisations to formulate their Child Protection Policies including Young Scot, The Strategic Level Fund for Refugee and Asylum Seeking Children and reviewed the Open University's course materials. We have made a proposal for a change to the Sheriff Court Rules to allow for simplified procedure for application for parental responsibilities and rights for those caring for children who have no living person with such responsibilities and rights. This proposal is being considered by the Sheriff Court Rules Committee. We have taken part in an international workshop on the development of a world model for family law with participants from several countries. We provided speakers for organisations for conferences and panels including British Association of Paediatricians in Audiology Scotland; NHS Highland; NHS Scotland; Waterford Institute of Technology; Shakti Women's Aid and the University of Edinburgh.

Publications

In 2011/12 we produced two new leaflets: Helping Hands leaflet and Helping Hands Guideline, which were distributed together as a pack. These support solicitors and advocates for the child to help the child form and express a view in relation to decisions to be taken about their lives, particularly in custody and contact cases.

Our publications on a variety of legal issues relating to children and young people are in a simple and easy to read format which is pre-tested with the intended audience. Topics are chosen on the basis of evidence from the helpline and other contacts, and in response to changes in the law or policy.

E-Newsletter

We produced two e-newsletters on the activities of the Scottish Child Law Centre. This is distributed free to members and is available on our website.

Staff and trustees

The staff team of the Centre consists of Morag Driscoll, Director, Iris Quar, Centre Solicitor, Evelyn Hay, Centre Manager and Company Secretary, Emma-Jane Harrington (left 12 June 2012), Administrative Assistant and Paul Taylor, Trainee Solicitor. Stewart Maclachlan (left 24 January 2012), Solicitor left in the course of 2011/12 and was replaced by Joanna Morgan, Solicitor. In addition to responding to an increased number of calls to the helpline, staff have increased the training programme and income, added to the Centre's publications,

Staff and trustees and volunteers have and increased awareness of the Centre's work and range of activities of the Centre, strengthening our reputation and profile and together organised fundraising and other events.

Movements in the Board of Directors are shown on page 2.

SCOTTISH CHILD LAW CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2012

Thanks

This is my third and final report as Chair of the Board of Trustees. It has been both a pleasure and a privilege to be associated with the Scottish Child Law Centre, which reached its 21st Birthday this year. I wish to extend my thanks to my fellow trustees, present and past, for their support over the last three years. Significant demands are made of trustees of small but vital charities such as the SCLC, and the trustees have demonstrated great commitment, giving their time, advice, influence and good will in order to support the staff in their work.

I also wish to thank the staff team for their commitment to the Centre's work, which has included not only fulfilling their own roles fully and admirably, but also going the extra mile in supporting fundraising, and other additional work, in order for the Centre to continue playing the vital role that it does in the service of children, young people and their families.

FINANCIAL REVIEW

FUNDS

We are grateful to the Scottish Government for funding from the United Voluntary Sector Fund for the helpline, and for funding for the Take Note service which we deliver in partnership with Barnardo's. We would like to thank the Lottery for their funding of eight new publications. We would also like to thank Glasgow City Council, North Ayrshire Council, Fife Council, Shetland Islands Council and East Dunbartonshire Council for the much needed funding provided by them. Other funds derive from training, from trusts and from fundraising. The trustees identified these sources of income as key to the future sustainability of the centre, and agreed that increasing this as a priority for staff and trustees. The group training has been successful in countering a drop in externally commissioned training, and a series of master classes by leading legal experts have been developed to augment this income.

In 2012 the Centre held its first Ceilidh, which was very successful. It was notable for bringing together the first ever woman Lord Advocate for Scotland, Elish Angiolini and the first ever woman Dean of the School of Law at the University of Edinburgh, Lesley McAra, a Trustee of the Centre. We are very grateful to our Patron Eilish Angiolini for agreeing to attend and support the event, and make the after dinner address and to Lesley McAra for the thanks. Particular thanks are due to Alison Kerr who chaired the organising committee and to Joanne Smith and Sarah-Caroline Boyle, Shehan Kelsley Oswald, Morven Douglas, Balfour and Manson LLP and to SCLC Volunteers.

Results for the year

The surplus for the year is £2,414 (2011: £24,967) as stated in the Statement of Financial Activities, of which £7,494 relates to restricted funds and the remaining deficit is unrestricted. The surplus for the year is largely due to increased fundraising income and grant income.

Investment policy

The trustees consider that where surplus funds are available, they should be held in a suitable high interest bearing bank account.

Reserves policy

The charity considers it prudent to hold free reserves amounting to three months' planned expenditure to enable it to carry on activities in the event of short term funding gaps. Our free reserves amounted to £41,162 as at 31 March 2012, which the trustees consider to be adequate.

SCOTTISH CHILD LAW CENTRE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2012

Taxation

The company is a charity and is recognised as such by H M Revenue & Customs for taxation purposes. As a result there is no liability to taxation on any of its income.

PLANS FOR FUTURE PERIODS

The charity will continue to pursue the objectives as set out in our three year strategic plan for the period 2010 – 2013 which sets out clear targets for services, policy and practice and for income.

TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Scottish Child Law Centre for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income and expenditure of the charitable company for the year. In preparing the financial statements the trustees are required to:-

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

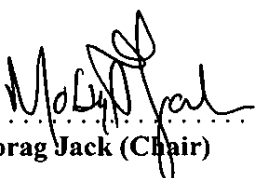
The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SCOTTISH CHILD LAW CENTRE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2012

TRUSTEES' RESPONSIBILITIES (continued)

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small entities.

Approved by the board on 13 August 2012 and signed on its behalf by:


.....
Morag Jack (Chair)

SCOTTISH CHILD LAW CENTRE
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2012

I report on the accounts for the year ended 31 March 2012 as set out on pages 11 to 18.

Respective responsibilities of the Trustees and the Independent Examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 does not apply. It is my responsibility to examine the accounts 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 report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 accounts.

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, Regulation 4 of the 2006 Accounts Regulations and sections 381, 382 and 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

KEVIN CATTANACH

Kevin Cattanach CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

13 August 2012

SCOTTISH CHILD LAW CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the Income and Expenditure Account)**

FOR THE YEAR ENDED 31 MARCH 2012

	Note	Unrestricted Funds £	Restricted Funds £	2012 £	2011 £
Incoming resources					
Incoming resources from generated funds:					
<i>Voluntary income</i>					
Memberships		4,802	-	4,802	4,183
Scottish Government grant		95,227	-	95,227	95,227
Other grant income		10,426	-	10,426	8,051
Donations		867	-	867	4,636
Legacy		-	-	-	37,369
<i>Activities for generating funds</i>		24,156	-	24,156	18,630
<i>Investment income</i>		9	-	9	60
Incoming resources from charitable activities:					
Grant income		-	39,077	39,077	16,404
Total incoming resources		135,487	39,077	174,564	184,560
Resources expended					
Cost of generating funds:					
Fundraising trading: cost of goods sold and other costs		5,658	-	5,658	1,179
Charitable activities:					
Advice line		95,932	31,583	127,515	121,246
Training and information		31,221	-	31,221	30,032
Governance costs		7,756	-	7,756	7,136
Total resources expended	2	140,567	31,583	172,150	159,593
Net surplus/(deficit) for the year	4	(5,080)	7,494	2,414	24,967
Fund balances at 1 April 2011		46,242	1,583	47,825	22,858
Fund balances at 31 March 2012	9	41,162	9,077	50,239	47,825

All gains and losses recognised in the year are included above.

All the results relate to continuing activities.

The notes on pages 13 to 18 form part of these financial statements.

SCOTTISH CHILD LAW CENTRE

BALANCE SHEET

AS AT 31 MARCH 2012

	Note	£	2012 £	£	2011 £
Fixed assets					
Tangible fixed assets	5		-		-
Current assets					
Stock	6	2,572		2,431	
Debtors	7	6,137		8,286	
Cash at bank and in hand		43,208		46,218	
			51,917	56,935	
Creditors: amounts falling due within one year	8	(1,678)		(9,110)	
Net current assets			50,239		47,825
Net assets			50,239		47,825
Funds	9, 10				
Unrestricted funds			41,162		46,242
Restricted funds			9,077		1,583
			50,239		47,825

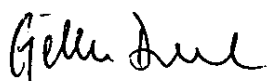
The trustees are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibility for:

- (i) ensuring that the charitable company keeps proper accounting records which comply with sections 386 and 387 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board on 13 August 2012 and signed on its behalf by:



.....
Gillian Donald (Honorary Treasurer)

The notes on pages 13 to 18 form part of these financial statements.

SCOTTISH CHILD LAW CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2012

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), with the Companies Act 2006 and Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2005).

Cash flow statement

The company is exempt from preparing a cash flow statement in compliance with the Financial Reporting Standard No 1.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

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.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities 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. Legacies are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution of volunteers can be found in the Trustees' Report.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Costs of generating funds comprise the costs associated with attracting voluntary income and costs of trading for fundraising purposes.

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 of an indirect nature necessary to support them.

Governance costs include those associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based upon the amount of time spent on the activities by staff.

SCOTTISH CHILD LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2012

1. ACCOUNTING POLICIES (continued)

Fixed assets

Fixed assets are included in the balance sheet at cost. Purchases of computer equipment and fixtures and fittings are capitalised provided the individual value of the asset is over £1,000. Depreciation is provided in the year in which the fixed assets are brought into use. The rates of depreciation used are calculated to write off the cost less estimated residual value of each asset evenly over its expected useful life as follows:-

Furniture and equipment – three years.

Stock

Stock is valued at the lower of cost and net realisable value in the ordinary course of operating.

Operating lease

Operating lease rentals are charged to the Statement of Financial Activities in the year to which they relate.

Taxation

The company is recognised as having charitable status by H M Revenue & Customs for taxation purposes. As a result no liability to taxation is anticipated on any of its income.

Pensions

The charity pays defined contributions into individual staff pensions of its employees. The pension costs for the year are included within outgoing resources in the year in which they are incurred.

2. Resources expended

	Fundraising trading: cost of goods sold £	<u>Charitable Activities</u>			Total 2012 £	Total 2011 £
		Advice Line £	Training and information £	Governance £		
Staff wages and salaries	1,183	90,016	21,320	5,923	118,442	99,810
Other staff costs	19	1,464	347	96	1,926	3,778
Property	-	18,938	-	-	18,938	21,976
Practising costs	-	7,267	-	-	7,267	7,943
Delegate training costs	-	-	270	-	270	360
Furniture and equipment	4	250	96	19	369	1,578
Telephone	-	3,404	-	-	3,404	2,879
Printing, stationery and postage	55	1,322	2,479	203	4,059	4,009
Publications and subscriptions	-	1,395	3,254	-	4,649	5,879
Accountancy	-	695	391	-	1,086	1,828
Independent examination	-	-	-	1,320	1,320	1,320
Advertising	5	355	136	26	522	665
Miscellaneous and bank charges	-	489	153	29	671	1,181
Fundraising event – Ceilidh	4,363	-	-	-	4,363	-
Information technology	29	1,920	734	140	2,823	5,483
Bad debts	-	-	2,041	-	2,041	904
Total	5,658	127,515	31,221	7,756	172,150	159,593

SCOTTISH CHILD LAW CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2012

3. Staff numbers and costs

	2012	2011
	£	£
Wages and salaries	105,933	88,932
Social Security costs	9,985	8,828
Pension contributions	2,524	2,050
	118,442	99,810

Average number of employees, calculated on full-time equivalent basis:

	2012	2011
	No.	No.
Administration and support	1	1
Advice, training & information	3	2
	4	3

No employee received remuneration of more than £60,000 (2011: none). None of the trustees receive remuneration or payment for expenses during the year (2011: £nil).

4. Surplus/(deficit) for year

	2012	2011
	£	£
The surplus/(deficit) for the year is stated after charging:-		
Bad debts	2,041	904
Independent Examiner's remuneration:		
– Independent examination fee	1,320	1,320

Professional fees amounting to £360 (2011: £1,649) were paid to Scott-Moncrieff, Chartered Accountants, a firm in which Gillian Donald (Trustee and Honorary Treasurer) is a partner. At the year end date no amounts were owed to Scott-Moncrieff (2011: £nil).

SCOTTISH CHILD LAW CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2012

5. Tangible fixed assets	Furniture & equipment £	
Cost		
At 1 April 2011		3,813
Additions		-
Disposals		-
At 31 March 2012		4,665
Depreciation		
At 1 April 2011		3,813
Charge for the year		-
Disposals		-
At 31 March 2012		4,097
Net book value		
At 31 March 2011 and 31 March 2012		-
6. Stock	2012 £	2011 £
Stock of publications	2,572	2,431
7. Debtors	2012 £	2011 £
Other debtors	1,177	1,747
Prepayments and accrued income	4,960	6,539
	6,137	8,286

SCOTTISH CHILD LAW CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2012

8. Creditors: Amounts falling due within one year

	2012	2011
	£	£
Social Security and other taxes	227	3,270
Other creditors and accruals	1,451	4,033
Deferred income – training courses	-	1,807
	<u>1,678</u>	<u>9,110</u>

9. Movement in funds

	At 1 April 2011	Incoming Resources £	Resources Expended £	At 31 March 2012 £
Restricted funds				
Scottish Government – Take Note	-	30,000	(30,000)	-
The Vodafone Foundation				
- World of Difference	1,583	-	(1,583)	-
Awards for All – Information Leaflet	-	9,077	-	9,077
	<u>1,583</u>	<u>39,077</u>	<u>(31,583)</u>	<u>9,077</u>
Unrestricted funds	<u>46,242</u>	<u>135,487</u>	<u>(140,567)</u>	<u>41,162</u>
Total funds	<u>47,825</u>	<u>174,564</u>	<u>(172,150)</u>	<u>50,239</u>

The Scottish Government – Take Note fund represents money awarded by the Scottish Government to Barnardo's Scotland to work in partnership with Scottish Child Law Centre to provide independent advocacy and representation for young people and parents of children with additional support needs.

The Vodafone Foundation - World of Difference – funding for the recruitment and salary costs of a part time solicitor.

Awards for All – funding for production and printing of five information leaflets to be produced in Autumn 2012.

SCOTTISH CHILD LAW CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2012

10. Analysis of assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Current assets	42,840	9,077	51,917
Current liabilities	(1,678)	-	(1,678)
	41,162	9,077	50,239

10. Lease commitments

At 31 March 2012 the company had annual commitments under rental operating leases as follows:-

	2012 £	2011 £
Expiring in less than 1 year – property	10,000	10,000

11. Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at 31 March 2012 (2011: none).

12. Pensions

The company contributes to individuals' pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the fund and amounted to £2,524 (2011: £2,050). At 31 March 2012 £227 (2011: £350) was due to be paid to the pension scheme.

13. Related party transactions

Other than as disclosed in note 4, there are no transactions that require to be disclosed in accordance with the Financial Reporting Standard for Smaller Entities.

14. Company limited by guarantee

The company is limited by the guarantee of each member to contribute not more than £1 each in the event of winding up the charitable company.