

Registered No. SC 137213
Charity Registration No. SC 018249

SCOTTISH MARRIAGE CARE

**REPORT AND ACCOUNTS
31 MARCH 2012**

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SCOTTISH MARRIAGE CARE

1.

COMPANY INFORMATION

Directors

Ann Terms (Chair)
Tom McGlew (Depute Chair)

Mary Hunter Toner
Lynne MacDonald
John McBeth
Ian Robertson (Resigned 19th March 2012)
Margaret Tod
Lesley Quinn
Robert Brown (Appointed 29th August 2011)
Caroline Henderson (Appointed 23rd April 2012)
Brian Steele (Appointed 28th June 2012)

Company Secretary

John McBeth

Chief Executive

Stella Gibson

Registered Office

72 Waterloo Street
Glasgow
G2 7DA

Registered Number

SC 137213

Charity Registration Number

SC 018249

Bank

Royal Bank of Scotland plc
10 Gordon Street
Glasgow
G1 3PL

Registered Auditors

Wylie & Bisset LLP
Chartered Accountants
168 Bath Street
Glasgow
G2 4TP

DIRECTORS' REPORT

The directors submit their report and accounts for the year ended 31 March 2012.

Structure, Governance and Management

Scottish Marriage Care is a company limited by guarantee. It is administered by a Board of Directors, who meet regularly. The directors are chosen and appointed for their suitable knowledge and background. The directors undergo initial induction and regular training.

The day to day operation of the company is delegated to the Chief Executive.

Objectives and activities

The principal activities of the company are to provide an integrated package of relationship support for families across Scotland. SMC's core service provision includes FOCCUS Marriage Preparation, The Relationship Helpline; REACT services for young people and SMC Relationship Counselling Services.

SMC's Relationship Counselling and FOCCUS Marriage Preparation are delivered from 18 locations across Scotland. This work is bolstered by universally available services including The Relationship Helpline and the SMC website.

REACT, our young people's service in Glasgow, delivers Counselling and Support, Peer Education Programmes, Violence Reduction Programmes and Relationship Education Workshops for Young People in primary schools, high schools and within the community.

Volunteering continues to be at the heart of SMC delivery with a range of volunteering and training opportunities including FOCCUS Facilitators and The Relationship Helpline Workers. Professionally trained Relationship Counsellors deliver SMC Counselling Services.

Financial Review

During the year, the company received a revenue grant from the Scottish Government of £188,732 and a grant in relation to emergency funding of £70,000. The company is dependent upon such grants to continue its operations.

The total income of £537,608 for the year has been reduced by expenditure of £579,228 leaving a deficit of £41,620 to be deducted from the accumulated funds brought forward. It should be noted that £47,152 of the accumulated reserves of £134,669 is restricted to specific projects. The company will carry forward the general reserves to meet expenditure in the event of a shortfall in future funding.

At 31 March 2012, the company is only able to finance approximately 4 months' payroll expenditure and premises costs. Due to the uncertain nature of funding, the company would prefer to hold more in reserves.

Risk management

The Directors have assessed the major risks to which the company is exposed, in particular those related to the finances of the company, and are satisfied that systems are in place to minimise exposure.

Plans for future periods

Scottish Marriage Care will continue to work develop its four core services to provide a continuum of relationship support for families across Scotland. The focus will be to increase our accessibility for families through the provision of client facing support in local communities and the use of social media to increase the universality of SMC's service provision.

Directors and their interests

The directors who served during the year are shown on page 1.

Every director is a member of the company. As the company is limited by guarantee it does not have a share capital.

DIRECTORS' REPORT

(continued)

Trustees' Responsibilities

The trustees (who are also directors of Scottish Marriage Care for the purpose of company law) are responsible for preparing the Trustees' Annual 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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper 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 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

A resolution to reappoint Wylie & Bisset LLP as auditors to the company will be proposed at the Annual General Meeting.

The report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD**ANN TERMS**

Director

Date: 3rd September 2012

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES
AND MEMBERS OF SCOTTISH MARRIAGE CARE
FOR THE YEAR ENDED 31 MARCH 2012**

4.

We have audited the financial statements of Scottish Marriage Care for the year ended 31 March 2012 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes. The financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees' (who are also the directors of the company for the purposes of company law) responsibilities for preparing the Trustees' Annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities.

We have been appointed auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report to you in accordance with those Acts.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you whether, in our opinion, the information given in the Trustees' Annual Report is consistent with those financial statements.

We also report to you if, in our opinion, the charity has not kept adequate and proper accounting records, if the charity's financial statements are not in agreement with these accounting records, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Trustees' Annual report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES
AND MEMBERS OF SCOTTISH MARRIAGE CARE
FOR THE YEAR ENDED 31 MARCH 2012**

5.

Opinion

- The financial statements give a true and fair view of the state of the charity's affairs as at 31 March 2012, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- The financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- The financial statements have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- The information given in the Trustees' Annual report is consistent with the financial statements.

Allister Gray

Allister Gray Senior Statutory Auditor:

For and on behalf of Wylie & Bisset LLP, Statutory Auditor(s)

Wylie & Bisset LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

168 Bath Street
Glasgow
G2 4TP

Date: 3rd September 2012

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2012**

	Notes	Centres £	Restricted £	Core £	2012 Total £	2011 Total £
Incoming resources:						
Scottish Government Funding:						
Core (Section 10)				258,732	258,732	288,732
Other grants:						
Grants	12	30,105	49,902	28,000	108,007	145,607
Trust income		-	49,167	750	49,917	26,667
React contracts		-	-	15,024	15,024	18,976
Training fees	12	2,872	-	13,241	16,113	16,705
Donations	12	41,150	-	14,577	55,727	52,310
Fundraising		-	-	3,759	3,759	8,472
Income from Relationship Centre		-	-	32	32	16,976
Marriage preparation fees	12	23,412	-	-	23,412	21,030
Other income	12	5,994	-	-	5,994	-
Interest received	12	4	-	887	891	1,006
Total incoming resources		103,537	99,069	335,002	537,608	596,481
Resources expended:						
Staff	3	-	93,715	321,046	414,761	360,690
Premises		9,728	-	46,748	56,476	41,034
Administration		8,883	1,295	33,817	43,995	51,457
Travel		8,278	2,021	11,203	21,502	19,702
Training		160	4,913	17,189	22,262	22,153
Public relations and advertising		401	-	2,172	2,573	8,129
Depreciation		-	1,258	1,979	3,237	2,877
Professional fees		-	14	14,408	14,422	16,943
Total resources expended	4	27,450	103,216	448,562	579,228	522,985
Net (outgoing)/incoming resources before transfers		76,087	(4,147)	(113,560)	(41,620)	73,496
Transfers:						
Management		(29,851)	-	29,851	-	-
Training		(9,932)	-	9,932	-	-
Finance		(17,222)	-	17,222	-	-
Supervision		(2,933)	-	2,933	-	-
Marketing		(8,110)	-	8,110	-	-
Marriage preparation fees		(11,725)	-	11,725	-	-
Other transfers		-	3,066	(3,066)	-	-
		(3,686)	(1,081)	(36,853)	(41,620)	73,496
Total funds brought forward		20,616	48,233	107,440	176,289	102,793
Total funds carried forward		£16,930	£ 47,152	£ 70,587	£134,669	£ 176,289

The notes on pages 9 to 14 form part of these accounts.

SCOTTISH MARRIAGE CARE

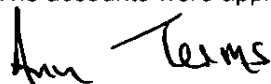
7.

BALANCE SHEET AS AT 31 MARCH 2012

	Notes	£	2012 £	2011 £
Fixed assets:				
Tangible assets	5		6,614	8,181
Current assets:				
Debtors	6	7,301		12,118
Cash at bank and on hand		149,825		170,548
		157,126		182,666
Creditors: amounts falling due within one year	7	(29,071)		(14,558)
Net current assets			128,055	168,108
Net assets			£ 134,669	£ 176,289
Funds:				
Restricted income funds	9		47,152	48,233
Unrestricted income funds				
Core Fund			70,587	107,440
Centres			16,930	20,616
			87,517	128,056
Accumulated fund			£ 134,669	£ 176,289

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The accounts were approved by the Board on 3rd September 2012



ANN TERMS
Director

Company Registration Number: SC 137213

The notes on pages 9 to 14 form part of these accounts.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2012**

Notes	Centres £	Restricted £	Core £	2012 Total £	2011 Total £
Incoming resources:					
Generated funds					
Core grants	-	-	258,732	258,732	288,732
Voluntary source income	70,556		14,577	85,133	73,340
Interest received	4	-	887	891	1,006
Activities for generating funds	-	-	3,759	3,759	8,472
Charitable activities					
Grants	30,105	99,069	28,750	157,924	172,274
Training fees	2,872	-	28,265	31,137	35,681
Other					
Income from Relationship Centre	-	-	32	32	16,976
Total incoming resources	103,537	99,069	335,002	537,608	596,481
Resources expended:					
Charitable activities:					
Staff	-	93,714	294,900	388,614	335,094
Depreciation	-	1,258	1,979	3,237	2,877
Other	27,450	8,244	103,590	139,284	133,042
	27,450	103,216	400,469	531,135	471,013
Costs of generating funds					
Staff	-	-	21,789	21,789	21,330
Other	-	-	6,270	6,270	9,144
	-	-	28,059	28,059	30,474
Governance costs					
Staff	-	-	4,358	4,358	4,266
Professional fees	-	-	14,422	14,422	15,403
Other	-	-	1,254	1,254	1,829
	-	-	20,034	20,034	21,498
Total resources expended	27,450	103,216	448,562	579,228	522,985
Net (outgoing)/incoming resources before transfers	76,087	(4,147)	(113,560)	(41,620)	73,496
Transfers between funds	(79,773)	3,066	76,707	-	-
	(3,686)	(1,081)	(36,853)	(41,620)	73,496
Total funds brought forward	20,616	48,233	107,440	176,289	102,793
Total funds carried forward	£16,930	£47,152	£70,587	£134,669	£ 176,289

The notes on pages 9 to 14 form part of these accounts

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012****1. Status**

The company is limited by guarantee and does not have a share capital. The liability of each member to contribute to the assets of the company is limited to £1 and on 31 March 2012 the company had 8 members. The company is not liable to taxation because of its charitable status.

The company has 9 branches. The intromissions of the branches detailed in Note 12 have been incorporated into these accounts.

2. Accounting policies**Basis of preparation**

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005) issued in March 2005, applicable UK Accounting Standards and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The results of the subsidiary, The Relationship Centre, have not been consolidated on the grounds that the results are considered to be immaterial as all profits are paid up to Scottish Marriage Care.

Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- 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 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 accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activities are accounted for when earned.
- 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.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012****2. Accounting policies (continued)****Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the 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 costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. The salary of the Chief Executive and her personal assistant are allocated on the basis of 70% to charitable activities, 25% to generating funds from grant giving bodies and 5% to governance. Other unrestricted costs are allocated on the basis of the proportion these salaries bear to the total unrestricted salaries, with the exception of depreciation and training which are treated as wholly charitable and professional fees which are treated as governance.

Tangible fixed assets and depreciation

Tangible fixed assets costing more than £50 are capitalised, including any incidental expenses of acquisition.

Depreciation is provided on fixed assets as follows:

Fixtures & Fittings	- 20% p.a. on a straight line basis
Equipment	- 25% p.a. on a straight line basis
Computer software	- 33 $\frac{1}{3}$ % p.a. on a straight line basis

Grants relating to capital expenditure are posted to a designated capital equipment account. Transfers are made from this account to the General Fund over the lifetime of the asset.

Operating leases

Rentals paid under operating leases are charged to the statement of financial activities. The obligation to pay future rentals on operating leases is shown by way of a note to the Accounts.

Taxation

The company is a charitable company within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012**

3. Staff costs	2012	2011
	£	£
Salaries	366,259	318,991
Social security costs	28,177	25,853
Pension costs	20,325	15,846
	<u> </u>	<u> </u>
	£ 414,761	£ 360,690
	<u> </u>	<u> </u>

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

The average weekly number of employees during the year was 20 (2011 - 18). All were involved in the company's charitable activities.

The company makes contributions to a group personal pension scheme set up for some of its employees. The assets of the scheme are held separately from those of the company.

4. Expenditure	2012	2011
	£	£
Included in expenditure are:		
Depreciation	3,237	2,877
Auditor's remuneration	5,040	5,588
	<u> </u>	<u> </u>

No directors received remuneration from the company. No directors were refunded expenses.

5. Fixed assets	Equipment
	£
Cost:	
At 1 April 2011	93,478
Additions	1,670
	<u> </u>
At 31 March 2012	95,148
	<u> </u>
Depreciation:	
At 1 April 2011	85,297
Provided during year	3,237
	<u> </u>
At 31 March 2012	88,534
	<u> </u>
Net book value:	
At 31 March 2012	£ 6,614
	<u> </u>
At 31 March 2011	£ 8,181
	<u> </u>
6. Debtors	2012
	£
The Relationship Centre Limited	1,293
Other debtors	1,100
Prepayments	4,908
	<u> </u>
	£7,301
	<u> </u>
	£ 12,118
	<u> </u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012**

**7. Creditors: amounts falling due
within one year**

	2012 £	2011 £
Tax and social security	7,680	7,940
Accruals	11,391	6,568
Other creditors	-	50
Deferred income – grants paid in advance	10,000	-
	<u>£ 29,071</u>	<u>£ 14,558</u>

8. Deferred Income

	2012 £	2011 £
Balance at 1 April 2011	-	10,000
Amount released to incoming resources	-	(10,000)
Amount deferred in the year	10,000	-
	<u>10,000</u>	<u>-</u>

Deferred income comprised of income received in advance in respect of future periods.

9. Funds

	1 April 2011 £	Income £	Expenses £	Transfers £	31 March 2012 £
Restricted funds					
React project	18,955	49,167	(41,470)	-	26,652
SFS merger	17,259	-	(11,563)	-	5,696
TSEF	7,638	-	(1,139)	-	6,499
Archdiocese of Edinburgh	-	20,019	(23,085)	3,066	-
Capital grant	4,240	-	(119)	-	4,121
Youthlink	-	28,218	(24,034)	-	4,184
SCVO	141	1,665	(1,806)	-	-
	<u>48,233</u>	<u>99,069</u>	<u>(103,216)</u>	<u>3,066</u>	<u>47,152</u>
General fund	107,440	335,002	(448,562)	76,707	70,587
Branches	20,616	103,537	(27,450)	(79,773)	16,930
	<u>£ 176,289</u>	<u>£ 537,608</u>	<u>£ (579,228)</u>	<u>£ -</u>	<u>£ 134,669</u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012**
(continued)

10. Operating lease

The company has an annual commitment of £14,500 on a property lease expiring in August 2013.

	Property 2012 £	Property 2011 £
Operating leases which expire:		
Within one year		-
In the second to fifth year inclusive	<u>14,500</u>	<u>14,500</u>

11. Related party transactions

The Relationship Centre Limited

The Relationship Centre is a wholly owned subsidiary of Scottish Marriage Care.

The Relationship Centre has been established to provide training facilities.

The Relationship Centre paid a management fee of £nil (2011: £5,000) and made a donation of £32 (2010: £11,976) to Scottish Marriage Care.

Scottish Marriage Care made use of The Relationship Centre facilities which costs £4,152 (2011: £4,782).

A balance of £1,293 (2011: £2,218) was due from The Relationship Centre at the balance sheet date.

The Relationship Centre Limited

	2012 £	2011 £
Profit/(Loss) for the year ended 31 March 2012	Nil	Nil
Aggregate capital and reserves	11	11

SCOTTISH MARRIAGE CARE

14.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

12. Centre Summaries	Aberdeen	Ayrshire	Dundee	Edinburgh	Falkirk	Glasgow	Motherwell	Paisley	Fife	Total
Income	£	£	£	£	£	£	£	£	£	£
Diocesan donations	-	-	-	2,000	3,000	10,000	-	-	3,000	18,000
Grants	-	1,000	-	-	-	-	3,325	7,780	-	12,105
General donations	2,368	4,242	1,290	7,075	4,180	7,526	6,957	4,692	2,820	41,150
Marriage preparation	705	195	-	4,920	560	14,982	-	1,150	900	23,412
Training income	-	-	-	2,872	-	-	-	-	-	2,872
Other income	483	507	154	791	492	2,211	635	350	371	5,994
Interest received	-	2	-	(2)	1	2	1	-	-	4
Total income	3,556	5,946	1,444	17,656	8,233	34,721	10,918	13,972	7,091	103,537
Expenditure										
SMC Core Management	-	1,976	244	1,707	-	11,717	8,988	5,219	-	29,851
SMC Core Training	-	500	333	2,333	2,100	2,333	667	1,666	-	9,932
SMC Core Finance	-	2,075	519	3,632	732	3,632	1,038	2,594	3,000	17,222
SMC Core Supervision	-	378	-	662	568	662	189	474	-	2,933
SMC Core Marketing	-	1,094	273	1,914	1,000	1,914	547	1,368	-	8,110
Marriage preparation fees	250	-	150	3,125	975	5,075	300	775	1,075	11,725
Property costs	3,056	1,120	-	299	1,519	160	789	1,334	1,451	9,728
Administration	323	323	335	1,909	297	4,498	62	531	605	8,883
Travel	267	1,276	789	1,055	920	1,830	365	997	779	8,278
Training	160	-	-	-	-	-	-	-	-	160
Publicity	156	-	80	165	-	-	-	-	-	401
Total expenditure	4,212	8,742	2,723	16,801	8,111	31,821	12,945	14,958	6,910	107,223
Net (deficit)/surplus	£ (656)	£ (2,796)	£ (1,279)	£ 855	£ 122	£ 2,900	£ (2,027)	£ (986)	£ 181	£ (3,686)
Reserves										
Brought forward	1,670	4,893	946	2,263	1,616	1,250	4,280	2,232	1,466	20,616
Inter-branch balance	-	-	500	(500)	-	-	-	-	-	-
(Deficit)/surplus in year	(656)	(2,796)	(1,279)	855	122	2,900	(2,027)	(986)	181	(3,686)
Carried forward	£ 1,014	£ 2,097	£ 167	£ 2,618	£ 1,738	£ 4,150	£ 2,253	£ 1,246	£ 1,647	£ 16,930
Represented by:										
Bank and cash	1,014	2,097	167	2,618	1,738	4,150	2,253	1,246	1,647	16,930
Inter-branch balance	-	-	-	-	-	-	-	-	-	-
	£ 1,014	£ 2,097	£ 167	£ 2,618	£ 1,738	£ 4,150	£ 2,253	£ 1,246	£ 1,647	£ 16,930

**INCOME AND EXPENDITURE ACCOUNT
FIVE YEAR SUMMARY**

	2012	2011	2010	2009	2008
	£	£	£	£	£
Incoming resources:					
Scottish Government Funding:					
Core (Section 10)	258,732	288,732	188,732	188,732	240,732
SFS merger grant	-	-	-	-	17,890
Change Programme (Section 10)	-	-	240	62,073	115,799
Parenting project	-	-	-	-	52,000
Other grants:					
Grants	108,007	145,607	111,763	83,842	178,652
Trust income	49,917	26,667	15,900	52,000	94,496
React contracts	15,024	18,976	16,900	-	-
Training fees	16,113	16,705	33,390	38,500	75
Donations	55,727	52,310	61,522	121,836	91,795
Fundraising	3,759	8,472	2,656	2,850	10,141
Income from Relationship Centre	32	16,976	12,971	18,320	30,006
Marriage preparation fees	23,412	21,030	8,297	763	1,185
Other income	5,994	-	-	-	-
Interest received	891	1,006	3,374	11,786	14,212
Total incoming resources	537,608	596,481	455,745	580,702	846,983
Resources expended:					
Staff	414,761	360,690	373,309	440,651	388,963
Premises	56,476	41,034	40,873	47,589	36,331
Administration	43,995	51,457	37,155	66,509	73,681
Travel	21,502	19,702	22,268	27,655	31,418
Training	22,262	22,153	22,780	61,073	82,980
Public relations and advertising	2,573	8,129	13,875	12,894	26,003
Depreciation	3,237	2,877	3,388	4,946	9,065
Professional fees	14,422	16,943	20,780	62,772	19,124
Total resources expended	579,228	522,985	534,428	724,089	667,565
Net incoming/(outgoing) resources	(41,620)	73,496	(78,683)	(143,387)	179,418
Total funds brought forward	176,289	102,793	181,476	324,863	145,445
Total funds carried forward	£ 134,669	£ 176,289	£ 102,793	£ 181,476	£324,863

BALANCE SHEET
FIVE YEAR SUMMARY

	2012	2011	2010	2009	2008
	£	£	£	£	£
Fixed assets:					
Tangible assets	6,614	8,181	2,094	5,482	10,428
Current assets:					
Fixed rate bond	-	-	-	50,113	50,113
Debtors	7,301	12,118	7,616	19,396	30,218
Cash at bank and on hand	149,825	170,548	128,972	144,348	326,009
	157,126	182,666	136,588	213,857	406,34
Creditors: amounts falling due within one year					
Bank overdraft	-	-	8,330	-	-
Sundry creditors	19,071	14,558	17,559	20,363	26,831
Grants received in advance	10,000	-	10,000	17,500	62,07
	29,071	14,558	35,889	37,863	88,905
Net current assets	128,055	168,108	100,699	175,994	317,435
Total assets less current liabilities	134,669	176,289	102,793	181,476	327,863
Creditors: amounts falling due after more than one year	-	-	-	-	(3,000)
Net assets	134,669	176,289	£ 102,793	£ 181,476	£ 324,863
Funds:					
Restricted income funds	47,152	48,233	45,510	90,601	205,951
Unrestricted income funds					
Capital Grant Fund	-	-	-	2,038	4,917
Core Fund	70,587	107,440	37,572	60,158	94,942
Centres	16,930	20,616	19,711	28,679	19,053
	87,517	128,056	57,283	90,875	118,912
Accumulated funds	£ 134,669	£ 176,289	£ 102,793	£ 181,476	£ 324,863