

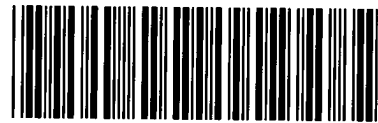
CHARITY NO: SC018249

COMPANY NO: SC137213

**SCOTTISH MARRIAGE CARE
(TRADING AS THE SPARK)
(a company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

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SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

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SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name Scottish Marriage Care (Trading as The Spark)

**Registered Office &
Operational Address**

72 Waterloo Street
Glasgow
G2 7DA

Trustees

Terence Prendergast OBE (Chair)
Lynne MacDonald
Margaret Tod
Robert Brown
Caroline Henderson
Eleanor Byrne
Michael McGrane (appointed 9 May 2016)
Steven Moore
Jane Ankori

Chief Executive

Stella Gibson

**Registered Office &
Operational Address**

72 Waterloo Street
Glasgow
G2 7DA

Charity Registration Number

SC018249

Company Registration Number

SC137213

Independent Auditor

Wylie & Bisset LLP
168 Bath Street
Glasgow
G2 4TP

Bankers

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

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

Report of the Trustees for the year ended 31 March 2017

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2017. All Board members are appointed as trustees of the charity and company directors unless otherwise stated. They are referred to throughout the remainder of this Report as "Trustees" unless the context demands otherwise. The legal and administrative information forms part of this report.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and 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 published on 16 July 2014.

The legal and administrative information on page one forms part of this report.

Trustees

The Trustees who served during the year and since the year end, unless otherwise stated, were as follows:

Tom McGlew (Deceased 26th May 2016)
Terry Prendergast OBE (Appointed Chair 27th June 2016)
Lynne MacDonald
Margaret Tod
Robert Brown
Caroline Henderson
Eleanor Byrne
Jane Ankori
Michael McGrane (Appointed 9th May 2016)
Steven Moore

Tom McGlew, Chair of the Board of Directors of The Spark, died on the 26th May 2016. Tom's contribution to the Board over a 10 year period was substantial: with four years as a Director, three as Depute Chair and his final three years as Chair of the Board. His dedication to the organisation was relentless, and his knowledge and expertise contributed to supporting The Spark through considerable periods of change. He will be missed both professionally and as a great friend of the organisation.

Key Management Personnel

Stella Gibson, Chief Executive
Jennifer Graham, Director of Education and HR
Maria Jackson, Director of Clinical Practice
Magdalan Sanderson, Director of National Relationship Services

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

Report of the Trustees for the year ended 31 March 2017

Objectives and activities

The principal activities of the company provide a continuum of relationship support services for families across Scotland. As a national charity, the organisation is committed to enhancing, sustaining and enriching relationships, family life and lifelong learning.

The Spark

- Provides specialist counselling services to support the emotional health and wellbeing of couples, families, individuals and children and young people
- Promotes relationship resilience and family life through the provision of a range of accessible relationship education and support services, counselling and other initiatives.
- Provides counselling and relationship education for children and young people as part of an early intervention strategy aimed at building resilience and strengthening their relationships.
- Informs national and local policy relating to relationships and family life.
- Develops and sustains local counselling and support services throughout Scotland.
- Provides professional training, education and support within the framework of the operational principles, to all sections of the organisation.
- Provides professional training and education within the voluntary, public and private sectors.
- Researches evaluates and disseminates information on family life, relationships and the emotional health and well-being of couples, families, children and young people for the benefit of the families of Scotland.
- Co-operates and works in partnership with other organisations and agencies.

Established in 1965, the organisation supports children, young people, couples and families who experience a range of challenges, including relationship difficulties, which impact upon their emotional and mental wellbeing. We believe that every person should benefit from positive, healthy relationships with partners, family, friends, colleagues or neighbours. Making relationships work is at the very core of The Spark's vision for Scotland.

The Spark's core provision includes a range of counselling, relationship support and workforce development. Relationship Counselling for couples, individuals and families is delivered locally across Scotland and can also be provided online and by telephone. The Relationship Helpline provides both immediate online and telephone support, and is universally available throughout the country.

The Spark provides counselling and group work for children and young people, to help them achieve their potential. We know that if a child's emotional and mental wellbeing are negatively impacted by difficult experiences, then learning is fundamentally and significantly impaired. Counselling plays a key role in improving pupil health and wellbeing and has a direct positive impact on attainment. The Sparks is delivering services which are developing resilience in children and young people, so that they are better able to cope with experiences at home within the family, in their communities and at school.

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

Report of the Trustees for the year ended 31 March 2017

A review of our achievements and performance

The Spark supports and fits with The Scottish Government's focus on Early Intervention and Prevention. For children to get the best start in life, a stable, loving family home surrounded by positive relationships is essential for children to thrive and grow and to reach their potential. Our relationship services reduce conflict and stress in relationships which ultimately reduces relationship breakdown.

The Spark is focused on normalising relationship support and reducing the stigma attached to accessing relationship services and encouraging families to access services at an early stage.

Parental relationships are key to achieving outcomes for all children and The Spark contributes to several policy areas: National Parenting Strategy, GIRFEC, Early Years Collaborative including the Key Change Areas of: addressing child poverty; early support for pregnancy and beyond; attachment; child development & learning; parenting skills and family engagement to support learning; health & wellbeing.

2016-17 proved to be an enormously challenging year for The Spark. In April 2016, our core funding through the new Children, Young People and Families Early Intervention Fund from the Scottish Government was reduced from £585,000 to £400,000. This led to a reduction in service delivery and 10 staff being made redundant. The financial challenges were further compounded by a loss of funding to deliver the Tackling Sectarianism programme for Children and Young People.

To manage the difficult financial situation, The Board of Directors took a strategic decision to maximise our limited resources on services which had the capacity to increase our income. The implications of this decision meant a substantial decrease in the delivery of the Relationship Helpline and increased emphasis on developing The Spark's Counselling Services.

The Spark Counselling Services

The Spark provides specialist counselling services to support the emotional health and wellbeing of couples, families, individuals and children and young people. Our services are provided face to face in our local centres, by telephone and online. In addition, The Spark also provides counselling services in schools to build resilience and strengthen relationships.

Counselling in the Community

The demand for The Spark Counselling Services has increased significantly over the last year and led to an expansion in our geographic locations to include counselling services in Bathgate, Inverurie, Livingston and Stirling.

The National Counselling Appointments team supported 1517 enquiries and 996 beneficiaries accessed counselling.

A total of 2248 counselling sessions were delivered across Scotland to

- 286 couples
- 192 individuals
- 29 families

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

Report of the Trustees for the year ended 31 March 2017

School Based Counselling Services

The Spark works with children and young people in schools to support their mental/emotional health and wellbeing through the delivery of counselling. Counsellors work on a wide range of issues with children, from anger and aggression, loss, trauma, anxiety, parental mental health issues, kinship/foster care etc.

The Spark has long established counselling contracts with a number of schools in Glasgow and Falkirk. In January 2017, The Spark secured a new contract to deliver a six month pilot School Counselling service in 11 Primary Schools in Clackmannanshire. This pilot service was funded through the Scottish Government Attainment Challenge. Increasing educational attainment is dependent upon a multitude of factors including how ready and prepared a pupil is to learn. Struggling with poverty, a chaotic home life, insecure attachment and negative learned behaviours are just some of the issues that affect the emotional/mental health and wellbeing of many pupils, and which hinder an improvement in attainment.

Although this was a small pilot and early evidence, it clearly shows the positive impact that The Spark Counselling Service had on emotional wellbeing, with the children experiencing a significant reduction in their levels of distress. Teacher feedback demonstrates that counselling is positively impacting upon concentration levels, behaviour, coping skills and pupil motivation. This is making a direct contribution against SHANARRI indicators and to the wider support packages for pupils.

During the year a total of 892 school based counselling sessions were delivered to 138 children/ young people.

Relationship Support Services

The Spark promotes relationship resilience and family life through the provision of a range of accessible relationship support services including

- The Relationship Helpline
- The Relationship MOT
- Information and support

The Relationship Helpline

The Relationship Helpline provides an essential therapeutic listening service, providing emotional support and signposting. It provides critical relationship support for families in crisis.

Following a very successful year in 2015-16, where The Relationship Helpline supported 3471 calls / webchats, the reduction in The Sparks core funding meant that we could no longer continue to deliver the service at previous levels.

Core opening hours were reduced from 60 hours per week to 9 hours per week. The impact of this was a reduction in our calls and an increase in the number of clients who were unable to access the service.

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

Report of the Trustees for the year ended 31 March 2017

In 2016-17, The Spark had 930 calls and webchats (240 of these occurred in April before we reduced the service), 75% of which we answered, providing support for 776 callers. We received an additional 1554 calls out with our reduced opening hours, and unfortunately, these callers went without the support of the helpline.

The Spark's Relationship MOT

The Spark developed the Relationship MOT, an online relationship tool, in 2016. During 2016-17, the Relationship MOT was accessed by 1305 users and 904 MOTS were completed (69%)

The Relationship MOT examines a number of areas, with the most frequently accessed topics being the generic "Struggling" category and "Addictions" category.

- Addiction 160 completed
- Care Giver 24 completed
- Financial 85 completed
- Ill Health 49 completed
- Moving 56 completed
- Struggling 530 completed

The Spark Information and Support

Relationship support is provided through our website, regular blogs, online resources, and information booklets which are distributed by partner agencies local communities.

In 2016-17, The Spark had

- 31390 unique visitors access our website
- 4191 people accessed our online resources with most popular resources being "New parents", "Parenting Teens", "Bonding with baby" and "Tips to reconnect"
- A total of 1517 Adults received counselling information through contact with the National Appointments Team.

The Spark launched our new resources in March 2016:

- Tips for New Parents
- Parenting Teens
- Families come in all Shapes and Sizes

During the last year these have been distributed throughout Scotland by GPs, health visitors and midwives, housing associations, employers, schools and nurseries.

The Spark Workforce Development

Training is a growth area in the organisation with the provision of a comprehensive range of relationship focussed learning and development solutions for individual CPD or organisations seeking to develop their teams. These include Relationship First Aid, Scottish Mental Health First Aid, and M.Sc. in Relationship Counselling.

The Spark delivers a number of relationship education initiatives for both adults and children and young people:

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

Report of the Trustees for the year ended 31 March 2017

Relationship First Aid

Relationship First Aid© is The Spark's innovative 2-day experiential course for professionals who are seeking to better understand and respond to relationship issues presented by clients in a variety of sectors including health, housing, social work, social care, education and employability sectors.

In 2016-17, The Spark delivered 11 Relationship First Aid programmes to 102 frontline professionals and we have 6 courses which have already been booked for the new financial year.

4 courses for Clackmannanshire Council for teachers (approx. 60 participants)

2 courses for the Northwest Women's Centre in Glasgow (approx. 30 participants)

In addition, The Spark also delivered 17 Scottish Mental Health First Aid training and the specialised Scottish Mental Health First Aid for Young People to 222 candidates.

Continuing Professional Development for Counsellors

The Spark Counsellors utilise the learning from 4 CPD days to enhance their skills and practice. CPD delivered in 2016/17:

- Day 1: Attachment, Exploration & Fun was attended by 16 Counsellors
- Day 2: Attachment, Loss and its Complications was attended by 13 Counsellors
- Day 3: Mentalisation was attended by 16 Counsellors
- Day 4: Attachment into Practice was attended by 7 Counsellors

In addition to the CPD for Counsellors, The Spark delivered 2 M.Sc. Taster Sessions for Counsellors interested in undertaking the M.Sc. programme. The first M.Sc. in Relationship Counselling course started in September 2016, with 7 students.

Children and Young People

During 2016-17, The Spark had funding to deliver some Relationship Education programmes:

- Christina Mary Hendrie Trust funded the delivery of The Spark's Tackling Violence programme to 345 children and young people in schools across Glasgow.
- Sanctuary Scotland Housing Association funded relationship education for 36 P6/7 children in three schools in the Priesthill area in Glasgow.
- 54 City Building Glasgow Apprentices completed The Spark's Employability Workshop

Financial review

During the year, the company received a revenue grant from the Scottish Government of £400,000. The company is dependent upon such grants to continue its operations. The total income of £623,924 for the year has been reduced by expenditure of £830,064 leaving a deficit of £206,140 to be deducted from the accumulated funds brought forward. It should be noted that £5,000 of the accumulated reserves of £46,255 is restricted to specific projects.

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

Report of the Trustees for the year ended 31 March 2017

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.

Reserves policy

The Company will carry forward general reserves to meet expenditure in the event of a shortfall in future funding. Following the substantial reduction in The Spark's core funding in this financial year the reserves are lower than they have been previously (at 31st March 2016, £252,395, of which £20,802 was restricted). At 31st March 2017, the company has total reserves of £46,255 of which £5,000 are restricted. The Board would prefer to hold a minimum of 3 months reserves which would equate to £168,408 and will seek to rectify this position in the coming years.

Pay policy for key management personnel

The trustees consider the board of directors, the Chief Executive, Director of Education and HR, Director of National Relationship Services and Director of Clinical Practice to be key management personnel.

All trustees give their time freely and no trustee received remuneration in the year.

The pay of senior staff is benchmarked against relevant roles in similar organisations.

Plans for the future

Although this has been a challenging year for The Spark, the future is looking positive.

1. Working in Schools

Following the successful School Counselling Pilot in Clackmannanshire, The Spark has secured contracts to deliver a schools based counselling service in 7 Local Authorities: Glasgow, Clackmannanshire, Inverclyde, West Dunbartonshire, North and South Lanarkshire, and Midlothian. This work will be funded through the new Scottish Government Pupil Equity Funding and will support over 5000 pupils in Scotland over the coming academic year.

The Pupil Equity Funding is also enabling schools to contract with The Spark to deliver groupwork programmes and parent workshops.

In 2017, The Spark has developed a number of new programmes for schools:

- Building Relationship Resilience (38 programmes booked for 2017/18)
- Mental Health Awareness workshops for parents (3 programmes booked for 2017/18)
- Conflict and Communication workshops for parents (3 programmes booked for 2017/18)

And The Spark's existing Tackling Violence programme (18 programmes booked for 2017/18)

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

Report of the Trustees for the year ended 31 March 2017

Based on feedback from the schools we are working with, The Spark is planning to further develop our school based activity to support parents through the development of a family counselling service. In 2017/18 we are offering family counselling training to our existing CYP counsellors and relationship counsellors.

Relationship First Aid for teachers will also be a growth area in the coming year. In Glasgow RFA is included on the local authority CPD Manager for Teachers and we are already seeing schools in other local authorities, booking RFA as CPD for their Teachers and support staff.

2. Working in the Community

The Spark will continue to work closely with local communities in a number of Local Authorities areas.

In the north of Scotland we are active in Aberdeen, Aberdeenshire, and Inverness, participating in a number of Adult Health and Wellbeing Forums: Self-Harm, Mental Health, and Health Improvement, contributing to local strategies and community support from a relationship perspective. The Spark is building community capacity through the delivery of Relationship First and Scottish Mental Health First Aid (SMHFA) and SMHFA YP.

In Glasgow, The Spark undertakes similar activity, with involvement in forums and networks including Suicide Prevention, Violence against Women, Addictions and Carers. We work with local community groups and Housing Associations to identify small pots of money for community capacity building through training in Relationship First Aid and SMHFA.

The Spark is also currently active in North Lanarkshire, South Lanarkshire, and East Dunbartonshire engaging at a community level and building local partnerships.

The Spark will continue to develop our relationship counselling services within local communities in the coming year.

3. Evaluation

Evaluation of our services will be a significant area in 2017/18. The Spark received additional funding from the Scottish Governments CYPFEIF to enable the organisation to undertake an external evaluation of service deliver. This includes

- The Relationship Helpline
- Relationship First Aid
- The Spark Employability Services.

In addition, robust evaluation measurements have been introduced to our schools based activity to enable The Spark to report to schools and local Authorities on the impact and contribution that the services are making re Raising Attainment in schools.

Structure, governance and management

The Spark is a company limited by guarantee. It is administered by a Board of Directors, which meets regularly. The directors are chosen and appointed for their suitable knowledge and background. The directors undergo initial induction and regular training.

The charity is governed by its Memorandum and Articles of Association.

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

The charity underwent a rebranding exercise in January 2014 and is now trading as 'The Spark'.

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

Report of the Trustees for the year ended 31 March 2017

Trustees' Responsibilities

The charity trustees (who are also the directors of The Spark for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 charity for that period. In preparing the 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 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 charity 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 charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Disclosure to the Auditor

In so far as the trustees are aware:

- there is no relevant audit information of which the charity 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.

Approved by the trustees on 28th August 2017 and signed on their behalf by:



Name: T Prendergast

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH MARRIAGE CARE FOR THE YEAR ENDED 31 MARCH 2017

We have audited the financial statements of The Spark for the year ended 31 March 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 7 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF SCOTTISH MARRIAGE CARE FOR THE YEAR ENDED 31 MARCH 2017

Opinion on other matter prescribed by the Companies Act 2006

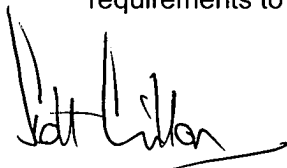
In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the directors report and take advantage of the companies' exemption from the requirements to prepare a strategic report.



Scott Gillon BA (Hons) FCCA
Senior statutory auditor
For and on behalf of Wylie & Bisset LLP, Statutory Auditor

168 Bath Street
Glasgow
G2 4TP

Date: 28th August 2017

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

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2017
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2017	Restricted Funds 2017	Total Funds 2017	Unrestricted Funds 2016	Restricted Funds 2016	Total Funds 2016
Income from:							
Donations and legacies	4	2,055	-	2,055	2,787	-	2,787
Donations		400,000	-	400,000	585,000	-	585,000
Core grant		54,988	20,965	75,953	71,388	190,472	261,860
Charitable activities	5	126,508	-	126,508	65,499	63,264	128,763
Other trading activities	6	3,443	-	3,443	1,768	-	1,768
Investments	7	15,965	-	15,965	27,124	-	27,124
Other	8	602,959	20,965	623,924	753,566	253,736	1,007,302
Total Income							
Expenditure on:							
Raising funds							
Raising donations	9	30,007	-	30,007	22,959	-	22,959
Charitable activities	11	763,290	36,767	800,057	785,406	225,743	1,011,149
Total Expenditure		793,297	36,767	830,064	808,365	225,743	1,034,108
Net income/(expenditure)		(190,338)	(15,802)	(206,140)	(54,799)	27,993	(26,806)
Transfers between funds		-	-	-	35,423	(35,423)	-
Net movement in funds		(190,338)	(15,802)	(206,140)	(19,376)	(7,430)	(26,806)
Funds reconciliation							
Total Funds brought forward as previously reported	19	231,593	20,802	252,395	256,342	28,232	284,574
Prior year adjustment		-	-	-	(5,373)	-	(5,373)
Total Funds brought forward – restated		231,593	20,802	252,395	250,969	28,232	279,201
Total Funds carried forward	19	41,255	5,000	46,255	231,593	20,802	252,395

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

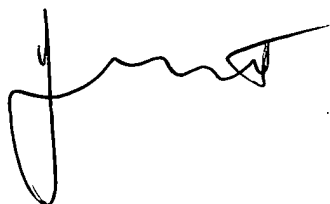
BALANCE SHEET AS AT 31 MARCH 2017

	Note	£	2017 £	2016 £
Fixed assets:				
Tangible assets	15		5,404	11,986
Current assets:				
Debtors	16	27,842		47,366
Cash at bank and in hand	22	117,865		239,701
Total current assets		<u>145,707</u>		<u>287,067</u>
Liabilities:				
Creditors falling due within one year	17		104,856	46,658
Net current assets			<u>40,851</u>	<u>240,409</u>
Net assets			<u>46,255</u>	<u>252,395</u>
The funds of the charity:				
Restricted funds	19		5,000	20,802
Unrestricted funds	19		41,255	231,593
Total charity funds			<u>46,255</u>	<u>252,395</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the trustees on 28th August 2017 and signed on their behalf by:

T Prendergast



SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

STATEMENT OF CASH FLOW FOR THE YEAR ENDING 31 MARCH 2017

	Note	Total Funds 2017 £	Total Funds 2016 £
<i>Cash flows from operating activities:</i>			
Net cash used in operating activities	21	(125,279)	(18,094)
<i>Cash flows from investing activities:</i>			
Interest received		3,443	1,768
Net cash provided by investing activities		<u>3,443</u>	<u>1,768</u>
<i>Cash flows from financing activities:</i>			
Purchase of plant and equipment		-	(5,115)
Net cash used in financing activities		<u>-</u>	<u>(5,115)</u>
Change in cash and cash equivalents in the year		(121,836)	(21,441)
Cash and cash equivalents brought forward	22	239,701	261,142
Cash and cash equivalents carried forward	22	<u>117,865</u>	<u>239,701</u>

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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 The Spark.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the general objects of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 19.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

1. Accounting Policies (continued)

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

- Costs of raising funds comprise the costs of commercial trading including investment management costs and certain legal fees and their associated support costs;
- Expenditure on charitable activities includes property, administration, travel, training, advertising, depreciation and professional costs and other activities undertaken to further the purposes of the charity and their associated support costs;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time. The allocation of support and governance costs is analysed in note 9.

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

1. Accounting Policies (continued)

(g) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised including any incidental expenses of acquisition. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

	Basis
Fixtures & Fittings	20% straight line
Equipment	25% straight line
Computer Software	33 1/3% straight line

(h) Debtors

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

(i) Creditors and provisions

Creditors and provisions are recognised where the charity 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(j) Pensions

The company operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are administered by the Directors in a fund independent from those of the company.

The pension costs charged against profits represent the amount of employer's contributions payable to the scheme in respect of the accounting period.

(k) 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.

(l) 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.

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

2. Legal status of the Charity

Scottish Marriage Care (trading as The Spark) is a registered Scottish charity.

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2016: £nil). No expenses paid to the trustees in the year (2016: one Trustee totalling £13)

Other than those disclosed above, no trustee had any personal interest in any contract or transaction entered into by the charity during the year.

The Relationship Centre Limited

The Relationship Centre is a wholly owned subsidiary of The Spark, established to provide training facilities.

During the year The Relationship Centre made a donation of £15,169 (2016: £19,773) to The Spark. The Spark made use of The Relationship Centre facilities which cost £5,600 (2016: £5,055). A balance of £6,455 (2016: £19,188) was due from The Relationship Centre at the balance sheet date.

4. Income from donations

	Unrestricted	Restricted	2017	2016
	£	£	£	£
Donations	2,055	-	2,055	2,787
Core grants	400,000	-	400,000	585,000
	<u>402,055</u>	<u>-</u>	<u>402,055</u>	<u>587,787</u>

5. Income from charitable activities

	Unrestricted	Restricted	2017	2016
	£	£	£	£
Grants	6,198	20,965	27,163	205,913
Training fees	48,790	-	48,790	55,947
	<u>54,988</u>	<u>20,965</u>	<u>75,953</u>	<u>261,860</u>

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

6. Income from other trading activities

	2017 £	2016 £
Project Income	-	63,264
Counselling	126,508	65,499
	<u>126,508</u>	<u>128,763</u>

7. Investment income

	Unrestricted £	Restricted £	2017 £	2016 £
Interest received	3,443	-	3,443	1,768
	<u>3,443</u>	<u>-</u>	<u>3,443</u>	<u>1,768</u>

8. Other income

	2017 £	2016 £
Gift aid	15,169	19,773
Other income	796	7,351
	<u>15,965</u>	<u>27,124</u>

9. Raising funds – expenditure on raising donations

	Direct Costs £	Support Costs £	Total 2017 £	Total 2016 £
Raising funds	-	30,007	30,007	22,959
	<u>-</u>	<u>30,007</u>	<u>30,007</u>	<u>22,959</u>

10. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	Total allocated £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	587,154	16,259	570,895	Staff time
Total	<u>587,154</u>	<u>16,259</u>	<u>570,895</u>	

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

Governance costs:	2017	2016
	£	£
Auditor's remuneration - Current year fee	5,960	5,400
Prior year under accrual	360	-
Annual return fee	13	-
Support costs (see above)	16,259	16,562
	<u>22,592</u>	<u>21,962</u>

Breakdown of governance and support costs by activity	Support costs	Governance	2017	2016
	£	£	£	£
Raising funds	30,007	-	30,007	22,959
Grants	540,888	22,592	563,480	561,025
Total	<u>570,895</u>	<u>22,592</u>	<u>593,487</u>	<u>583,984</u>

11. Analysis of expenditure on charitable activities

	Grants	Restricted funds	2017 Total	2016 Total
	£	£	£	£
Wages and salaries	-	35,960	35,960	180,337
Professional fees	25,360	-	25,360	24,698
Property	96,243	-	96,243	106,476
Administration	48,399	-	48,399	72,409
Travel	12,928	-	12,928	19,785
Training	3,647	-	3,647	10,507
PR/Advertising	7,459	-	7,459	27,016
Depreciation	5,774	807	6,581	8,896
Governance costs (note 10)	22,592	-	22,592	21,962
Support costs (note 10)	540,888	-	540,888	539,063
	<u>763,290</u>	<u>36,767</u>	<u>800,057</u>	<u>1,011,149</u>

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

12. Analysis of staff costs and remuneration of key management personnel

	2017 £	2016 £
Salaries and wages	554,925	677,210
Social security costs	37,892	47,740
Pension costs	30,926	33,974
Total staff costs and employee benefits	623,113	758,924

No employees had employee benefits in excess of £60,000 (2016: None).

Included within staff costs are redundancy payments made to ten employees totalling £11,647 (2016: £nil). One employee was not eligible. At the year end the outstanding balance in respect of these payments was £nil (2016: £nil).

	2017 £	2016 £
Key management personnel remuneration	176,131	170,239

	2017 No.	2016 No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	41	49

13. Net income/(expenditure) for the year

	2017 £	2016 £
This is stated after charging:		
Depreciation	6,581	8,896
Audit fees	6,320	5,400

14. Government Grants

	2017 £	2016 £
Core grant - Scottish Government – CYPFEIF	400,000	585,000
Scottish Government	-	177,972
Voluntary Action Fund	1,297	3,657
	401,297	766,629

There are no unfulfilled conditions and contingencies attaching to the grants or any indications of other forms of government assistance.

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

15. Tangible Fixed Assets

	Computer Equipment £	Total £
Cost		
At 1 April 2016	58,737	58,737
Additions	-	-
At 31 March 2017	<u>58,737</u>	<u>58,737</u>
Depreciation		
At 1 April 2016	46,752	46,752
Charge for the year	6,581	6,581
At 31 March 2017	<u>53,333</u>	<u>53,333</u>
Net book value		
At 31 March 2017	<u>5,404</u>	<u>5,404</u>
At 31 March 2016	<u>11,986</u>	<u>11,986</u>

16. Debtors

	2017 £	2016 £
Trade debtors	7,885	12,785
Other debtors	2,007	-
Amounts due from group companies	6,455	19,188
Prepayments	11,495	15,393
	<u>27,842</u>	<u>47,366</u>

17. Creditors: amounts falling due within one year

	2017 £	2016 £
Other creditors and accruals	16,826	28,663
Deferred income (Note 18)	76,285	3,000
Taxation and social security costs	11,745	14,995
	<u>104,856</u>	<u>46,658</u>

18. Deferred income

	2017 £
Balance as at 1 April 2016	3,000
Amount released to incoming resources	(3,000)
Amount deferred in the year	76,285
Balance as at 31 March 2017	<u>76,285</u>

Deferred income relates to monies received in advance in relation to courses (£36,285) and monies received in advance in relation to the Scottish Government (£40,000)

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

19. Analysis of charitable funds

	As at 1 April 2016 £	Income £	Expenditure £	Transfers £	As at 31 March 2017 £
Unrestricted funds					
General funds	231,593	602,959	(793,297)	-	41,255
Total unrestricted funds	231,593	602,959	(793,297)	-	41,255
Restricted fund					
Henry Smith Charity	5,996	-	(5,996)	-	-
TSEF	406	-	(406)	-	-
Capital Grant	400	-	(400)	-	-
CM Hendrie	-	14,668	(14,668)	-	-
R-SVCO	-	1,297	(1,297)	-	-
Souter Trust	-	5,000	-	-	5,000
Sanctuary Scotland HA	14,000	-	(14,000)	-	-
Total restricted funds	20,802	20,965	(36,767)	-	5,000
TOTAL FUNDS	252,395	623,924	(830,064)	-	46,255

The unrestricted funds are available to be spent for any of the purposes of the charity.

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

19. Analysis of charitable funds (continued)

	As restated at 1 April 2015 £	Income £	Expenditure £	Transfers £	As at 31 March 2016 £
Unrestricted funds					
General funds	250,969	753,566	(808,365)	35,423	231,593
Total unrestricted funds	250,969	753,566	(808,365)	35,423	231,593
Restricted fund					
Henry Smith Charity	24,970	-	(18,960)	(14)	5,996
TSEF	1,888	-	(1,482)	-	406
Capital Grant	1,374	-	(974)	-	400
Robertson Trust	-	12,500	(12,500)	-	-
SG Tackling Sectarianism	-	105,972	(106,135)	163	-
SG Family Counselling	-	34,764	(25,231)	(9,533)	-
SG Early Years	-	72,000	(52,790)	(19,210)	-
Aberlour	-	14,500	(7,671)	(6,829)	-
Sanctuary Scotland HA	-	14,000	-	-	14,000
Total restricted funds	28,232	253,736	(225,743)	(35,423)	20,802
TOTAL FUNDS	279,201	1,007,302	(1,034,108)	-	252,395

- The unrestricted funds are available to be spent for any of the purposes of the charity.
- Restricted funds comprise the following:

R-SCVO funding in the year was for £1,297 and was a contribution to salary for an internship.

CM Hendrie provided funding of £14,668 which was to deliver Tackling Violence programmes in schools.

Souter Trust provided £5,000 in relation to funding to support Parent Infant Partnership project.

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

20. Net assets over funds

31 March 2017	Unrestricted Funds £	Restricted Funds £	Total 2017 £
Fixed assets	5,404	-	5,404
Debtors	27,842	-	27,842
Bank & Cash	112,865	5,000	117,865
Creditors	(104,856)	-	(104,856)
	<u>41,255</u>	<u>5,000</u>	<u>46,255</u>

31 March 2016	Unrestricted Funds £	Restricted Funds £	Total 2016 £
Fixed assets	11,986	-	11,986
Debtors	47,366	-	47,366
Bank & Cash	218,899	20,802	239,701
Creditors	(46,658)	-	(46,658)
	<u>231,593</u>	<u>20,802</u>	<u>252,395</u>

21. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2017 £	2016 £
Net expenditure for the year (as per the Statement of Financial Activities)	(206,140)	(26,806)
Adjustments for:		
Depreciation charges	6,581	8,896
Interest received	(3,443)	(1,768)
Decrease in debtors	19,524	(16,492)
Increase in creditors	58,199	18,076
Net cash used in operating activities	<u>(125,279)</u>	<u>(18,094)</u>

SCOTTISH MARRIAGE CARE (TRADING AS THE SPARK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

22. Analysis of cash and cash equivalents

	2017	2016
	£	£
Cash in hand	117,865	239,701
Total cash and cash equivalents	117,865	239,701