

**RELATIONSHIPS SCOTLAND**  
(Company Limited by Guarantee)

**REPORT and FINANCIAL STATEMENTS**

For the year ended 31 March 2009



## **RELATIONSHIPS SCOTLAND**

### **DIRECTORS' REPORT**

#### **For the year ended 31 March 2009**

The directors have pleasure in presenting their report and financial statement for the year ended 31 March 2009.

#### ***Legal and administrative information***

##### **Premises**

The charity operates from premises at 18 York Place, Edinburgh.

##### **Directors**

The directors who served during the year are as follows:

Lord Wallace of Tankerness - Chair	
P Gunnell - Vice Chair	(appointed 26 June 2008)
P Kenny - Treasurer	
E Batey	(appointed 5 September 2008)
E Brownlie	(resigned 5 September 2008)
M Cairney	(appointed 24 April 2009)
H Donald	(resigned 5 September 2008)
E Gillon	(appointed 24 April 2009)
D Giltinan	(resigned 5 September 2008)
J Hawkins	(appointed 23 January 2009)
K Hubbard	(appointed 5 September 2008)
E Nicholls	(appointed 5 September 2008, resigned 23 January 2009)
M Shire	(appointed 5 September 2008)
J Tidey	(appointed 5 September 2008)
S Webster	(appointed 5 September 2008)
B Wright	(appointed 21 November 2008)

##### **Chief Executive & Company Secretary**

S Valentine

##### **Registered Office**

18 York Place  
Edinburgh  
EH1 3EP

##### **Treasurer**

Paul Kenny

##### **Auditors**

Chiene + Tait  
Chartered Accountants and Registered Auditors  
61 Dublin Street  
EDINBURGH  
EH3 6NL

##### **Bankers**

Bank of Scotland  
38 St Andrew Square  
EDINBURGH  
EH2 2YR

## **RELATIONSHIPS SCOTLAND**

### **DIRECTORS' REPORT**

**For the year ended 31 March 2009**

#### ***Legal and administrative information (cont.)***

##### **Solicitors**

Anderson Strathern LLP  
1 Rutland Court  
Edinburgh  
EH3 8EY

##### **Head Office**

18 York Place  
EDINBURGH  
EH1 3EP

##### **Registered Charity Number**

SC038683

## **RELATIONSHIPS SCOTLAND**

### **DIRECTORS' REPORT (Contd.)**

**For the year ended 31 March 2009**

#### ***Structure, Governance and Management***

##### **Constitution**

Andstrat Mediation was incorporated on 17 February 2006 and changed its name to Counselling and Family Mediation Scotland on 27 June 2007. The Company was granted charitable status from 11 September 2007. Counselling and Family Mediation Scotland changed its name to Relationships Scotland on 10 April 2008.

##### **Governance**

The management of the company is the responsibility of the directors who are elected under the terms of the Memorandum and Articles of Association.

Relationships Scotland recruits directors from all walks of life endeavouring to achieve representation from all our areas of work, representing the views and needs of our members and other stakeholders. We also recognise the significant skills in particular areas that are required of a "balanced" Board and attempt to ensure that we meet the particular areas of expertise required for an effective Board.

New Board members receive an induction pack, the contents of which cover background information on the charity, its history, its core purpose, affiliated services, strategic plans, risk register and Board members' duties.

Seminars are carried out throughout the year as required to supplement the Board's knowledge of developing areas of practice.

Day to day management was delegated to the Chief Executive, Stuart Valentine.

##### **Risk management**

The directors have undertaken a comprehensive assessment of the major risks to which the charity is exposed and have taken steps to ensure that systems are in place to mitigate our exposure to these major risks. We have an ongoing process of monitoring these risks and assessing risks connected with major new projects.

#### ***Objectives, activities, achievements and performances***

##### **Objectives**

The objectives of the charity are to relieve the needs and promote the welfare of families, individuals and children affected by relationship difficulties by promoting, developing and co-ordinating support services, principally family mediation, child contact centres and confidential counselling services.

In furtherance, Relationships Scotland shall seek to:

- ensure the maintenance of a high level of standards, practice and quality assurance of couple counselling, family mediation, child contact and other family support services as delivered by member organisations through selection, training, supervision, evaluation, accreditation and registration of practitioners;
- promote and conduct research on aspects of marriage and other intimate relationships, separating and divorced families and family life, and to disseminate or ensure the dissemination of the useful results of such research;

## **RELATIONSHIPS SCOTLAND**

### **DIRECTORS' REPORT (Contd.)**

#### **For the year ended 31 March 2009**

- provide, publish and disseminate information and to educate the public and professionals about the importance of strengthening relationships, the needs of separating and divorced families, the impact of family breakdown and the benefits of relationship support, family mediation, child contact centres and other family support services; and
- develop working relationships with people and organisations concerned with marriage, other intimate personal relationships, separation, divorce and family life.

#### **Activities**

To meet these objectives, we carried out the following activities during the year:

- an annual Training Programme for trainee mediators and a Diploma in Couple Counselling for counsellors
- a national programme of Continuing Professional Development (CPD)
- representations of the interests of member services at meetings with national organisations and in negotiations with national agencies and statutory bodies
- policies, procedures and practice guidelines as required by members
- an information and resource service providing specialist information, advice and consultancy as required by members
- continuous publicity of Relationships Scotland and Relationships Scotland service activities through pro-active and re-active media liaison
- continuous improvement and development of publicity and promotional materials to reach the widest population
- facilitate as appropriate "greater coherence in (family support) service provision on the ground
- consultation with local services-ensure their needs are being addressed for support in mediation, counselling, child contact centres, training and quality assurance
- develop and promote Relationships Scotland training facility-generate income, maximise and expand Relationships Scotland training expertise. Ensure Relationships Scotland services are able to access opportunities with Relationships Scotland for skills development and training relevant to these new mediation and counselling initiatives
- continuous improvement and development of Relationships Scotland information and communication systems
- to continue an informed dialogue with the Scottish Government, in particular the Education Department, to ensure Relationships Scotland services ultimately are delivered within an appropriate legislative and social policy framework which ensures adequate resources are made available, in the interests of Scotland's families
- to continue to comment on central and local government documents as appropriate
- to continue to work with like-minded agencies and bodies in the interests of Relationships Scotland services and Scotland's families

#### **Achievements and performance**

Core work is funded by a 3 year grant from the Scottish Government from the Children, Young People and Families Unified Voluntary Sector Fund. This grant amounts to £676,935 p.a. The current grant runs until March 2010.

Income in the Training Department is earned from the provision of a National Training Course for trainee mediators, a Diploma in Couple Counselling for trainee counsellors, a CPD programme for existing mediators and counsellors as well as other training courses.

## **RELATIONSHIPS SCOTLAND**

### **DIRECTORS' REPORT (Contd.)**

#### **For the year ended 31 March 2009**

Relationships Scotland is now in its second year of the Scottish Child Contact Centre Development project. This has been jointly funded by The Tudor Trust and the Big Lottery Fund. This project has 4 main outcomes:

- National guidelines will be developed into quality assured policies and procedures encouraging more confidence and consistency in service delivery.
- Identification and collection of data will be standardised ensuring clearer understanding of service use, need and effectiveness and enabling more effective planning.
- The network of centres will be increased offering wider access to the service.
- Increased awareness of the value and benefit of maintained contact among parents, professionals and policy-makers and will improve decision making and choice.

#### **Fundraising**

To be able to meet our objectives, we must raise funds for our specific activities. During the year there we were grateful to raise £75,943 in donations and grants from individuals, companies and charitable trusts. More detail is given in note 4.

#### **Financial review**

#### **Results for the year**

Our main source of funding is the Scottish Government. This is insufficient to support the core activities, but allows the charity to develop additional services as discussed above. The expenditure on these services is analysed in note 6. The overall surplus for the year was £179,622 of which there was a surplus on restricted funds of £17,022 and surplus of £162,200 on the unrestricted funds. This surplus will be available for future developments.

#### **Reserves policy**

Our unrestricted reserves at 31 March 2009 were £119,975. The aim of the charity is to hold reserves amounting to 3 months of unrestricted expenditure. This is currently estimated to amount to approximately £164,000.

#### **Investment policy**

The directors have considered the most appropriate policy for investing funds and have found that bank deposit accounts currently meet their requirements for income, low risk, and liquidity.

#### **Plans for future periods**

The key plans for the coming years are detailed in the organisation's strategy for the period 2009 to 2012. These include the vision 'to promote the delivery of counselling, mediation and family support for Scotland's people as a right not a privilege.'

The national office will work with our affiliated local services to develop an increased range of services to a wider diversity of people. Through the provision of services at the local level, we will help to build and maintain stronger communities across Scotland.

We aim to secure the long-term funding of the national office and support local services to raise the funds they need to support their work. We will encourage local mergers and work to increase the profile of the Relationships Scotland network.

We will work with key partners including the Scottish Government, COSLA, local authorities and others to make the case for increased resources across Scotland.

## RELATIONSHIPS SCOTLAND

### DIRECTORS' REPORT (Contd.)

#### For the year ended 31 March 2009

We will provide training courses, continuous professional development, support and accreditation for practitioners.

We will support our staff and aim to maintain a high morale to ensure that people are proud to be part of Relationships Scotland.

#### **Directors' responsibilities**

The directors (who are also directors of Relationships Scotland for the purposes of company law) are responsible for preparing the Directors' 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 directors 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;
- 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 directors 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 1985, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The applicable law also sets out the directors' responsibilities for the preparation and content of the Directors' Report.

The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

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

#### **BY ORDER OF THE BOARD**



**S Valentine**  
**Company Secretary**

*20th Sept* 2009

**INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS AND MEMBERS OF  
RELATIONSHIPS SCOTLAND**

We have audited the financial statements of Relationships Scotland for the year ended 31 March 2009 set out on pages 9 to 18. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the members, as a body, in accordance with section 235 of the Companies Act 1985, and to the charity's directors, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the members and the charity's directors 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, its members as a body and its directors as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors' (who are also the directors of the company for the purposes of company law) responsibilities for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities.

We have been appointed auditors under the Companies Act 1985 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 and are properly prepared in accordance with the Companies Act 1985, 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 Directors' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept 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 information specified by law regarding directors' remuneration and transactions with the charity is not disclosed.

We read the Directors' 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 the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company'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 AUDITORS' REPORT TO THE DIRECTORS AND MEMBERS OF  
RELATIONSHIPS SCOTLAND (Contd.)**



**Opinion**

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charitable company's affairs as at 31 March 2009 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 the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- the information given in the Directors' Report is consistent with the financial statements.

*Chiene + Tait*

**CHIENE + TAIT**  
**Chartered Accountants and Registered Auditors**  
**61 Dublin Street**  
**Edinburgh EH3 6NL**

30 SEPTEMBER 2009

# RELATIONSHIPS SCOTLAND

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2009

	Note	General Funds £	Designated Funds £	Restricted Funds £	Total 2009 £	Total 2008 £
<b>Incoming resources</b>						
<b>Incoming resources from generated funds</b>						
Voluntary income		720,044	49,725	44,614	814,383	400,000
Activities for generating funds		15,057	-	-	15,057	-
Interest Receivable		19,336	-	-	19,336	-
<b>Incoming resources from charitable activities</b>						
		126,827	-	73,738	200,565	-
<b>Total incoming resources</b>	4	<u>881,264</u>	<u>49,725</u>	<u>118,352</u>	<u>1,049,341</u>	<u>400,000</u>
<b>Resources expended</b>						
Costs of generating voluntary income	5	20,336	-	-	20,336	-
Charitable activities	6	723,813	16,894	100,730	841,437	400,000
Governance costs	8	7,346	-	600	7,946	-
<b>Total resources expended</b>		<u>751,495</u>	<u>16,894</u>	<u>101,330</u>	<u>869,719</u>	<u>400,000</u>
<b>Net incoming resources before transfers</b>						
		129,769	32,831	17,022	179,622	-
Gross transfers between funds	15	(9,794)	9,794	-	-	-
<b>Net movement in funds</b>		<u>119,975</u>	<u>42,625</u>	<u>17,022</u>	<u>179,622</u>	<u>-</u>
Total funds brought forward		-	-	-	-	-
<b>Total funds carried forward</b>		<u><u>119,975</u></u>	<u><u>42,625</u></u>	<u><u>17,022</u></u>	<u><u>179,622</u></u>	<u><u>-</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 18 form part of these financial statements.

# RELATIONSHIPS SCOTLAND

## BALANCE SHEET

As at 31 March 2009

	Notes	2009 £	2008 £
<b>Current assets</b>			
Debtors	10	35,376	-
Cash at bank and in hand		242,701	400,000
		<u>278,077</u>	<u>400,000</u>
<b>Creditors: Amounts falling due within one year</b>	11	(98,455)	(400,000)
<b>Net current assets</b>		<u>179,622</u>	<u>-</u>
<b>Total net assets</b>		<u>179,622</u>	<u>-</u>
<b>Funds</b>			
Restricted funds	13	17,022	-
Designated funds	15	42,625	-
General unrestricted funds		119,975	-
		<u>179,622</u>	<u>-</u>

The financial statements were approved by the directors on 25 September 2009.

  
 Lord Wallace of Tankerness,

Chair

The notes on pages 11 to 18 form part of these financial statements.

## RELATIONSHIPS SCOTLAND

### NOTES to the FINANCIAL STATEMENTS

For the year ended 31 March 2009

#### 1. Accounting policies

##### **Basis of Accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 1985, the Charities Accounts (Scotland) Regulations 2006, the Statement of Recommended Practice - Accounting and Reporting by Charities (2005), and the company's memorandum and articles of association.

##### **Cash flow statement**

The company is exempt from preparing a cash flow statement in compliance with the Financial Reporting Standard 1.

##### **Fixed assets**

Capital items with an original cost of less than £1,000 are not capitalised in the balance sheet.

##### **Pensions**

Pension contributions are made to staff personal pension schemes. These are charged to the Statement of Financial Activities in the year in which they are incurred.

##### **Donations**

Donations are credited in the year they are receivable.

##### **Revenue grant income**

Revenue grant income is credited in the year in which it is receivable.

##### **VAT**

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

##### **Operating leases**

Payments due in respect of operating leases are charged to the income and expenditure account in the period to which they relate.

##### **Resources expended**

All expenditure is included on an accruals basis inclusive of VAT and is recognised when there is a legal or constructive obligation to pay for expenditure.

The fundraiser's costs are divided equally between fundraising and charitable activities. 40% of core staff costs are allocated to support costs and 60% to charitable activities. The allocations of all other costs are based on estimates of the time spent by staff on the activities.

##### **Company limited by guarantee**

Each member undertakes to contribute an amount not exceeding £1, in the event of the company being wound up.

#### 2. Surplus for the year

Surplus for the year is stated after charging:

Auditors' remuneration in respect of audit services

2009	2008
£	£
2,850	-
<u>      </u>	<u>      </u>

# RELATIONSHIPS SCOTLAND

## NOTES to the FINANCIAL STATEMENTS

**For the period ended 31 March 2009**

### 3. Staff numbers and costs

	<b>2009</b>	<b>2008</b>
	£	£
Wages and salaries	428,024	-
Social security costs	41,677	-
Pension costs	39,309	-
	<u>509,010</u>	<u>-</u>
	=====	=====

There were no employees with emoluments over £60,000.

	<b>2009</b>	<b>2008</b>
	No.	No.
The average number of employees during the year was:-		
Corporate Services	5	-
Professional Practice	17	-
Network Services	3	-
Contact Centres	2	-
Public Affairs	1	-
	<u>28</u>	<u>-</u>
	=====	=====

During the year, 19 directors were reimbursed £2,392 for travel expenses incurred in attending Board meetings.

### 4. Incoming resources

	<b>2009</b>	<b>2008</b>
	£	£
<b>Voluntary income</b>		
Scottish Government core funding	676,935	-
Scottish Government other funding	1,609	400,000
Donations	12,471	-
Funds transferred from Family Mediation Scotland and Couple Counselling Scotland	123,368	-
	<u>814,383</u>	<u>400,000</u>
	=====	=====
<b>Activities for generating funds</b>		
Room hire	12,058	-
Membership fees	2,650	-
Sale of publications	349	-
	<u>15,057</u>	<u>-</u>
	=====	=====

# RELATIONSHIPS SCOTLAND

## NOTES to the FINANCIAL STATEMENTS

**For the period ended 31 March 2009**

### 4. Incoming resources (contd.)

	2009 £	2008 £
<b>Incoming resources from charitable activities</b>		
National Training Course fees	21,597	-
Continuous Professional Development fees	18,502	-
DiCC Cohorts	52,718	-
External training	2,826	-
Sexuality course	8,580	-
Domestic violence/abuse training	6,605	-
Work in Prisons	13,450	-
The Tudor Trust	30,000	-
Big Lottery Fund	33,472	-
Dulverton	6,989	-
Accreditation	300	-
Supervision	925	-
Verifiers training income	685	-
Miscellaneous income	3,916	-
	<hr/>	<hr/>
	200,565	-
	<hr/>	<hr/>
<b>Investment income</b>		
Bank interest	19,336	-
	<hr/>	<hr/>
	19,336	-
	<hr/>	<hr/>
<b>Total income</b>	1,049,341	-
	<hr/>	<hr/>

Included within incoming resources during the year are the retained reserves of Family Mediation Scotland and Couple Counselling Scotland as at 31 March 2008 which amounted to £123,368 following their merger into this charity.

### 5. Costs of generating voluntary income

	2009 £	2008 £
Wages and salaries	16,851	-
Social security costs	1,681	-
Pension costs	1,804	-
	<hr/>	<hr/>
	20,336	-
	<hr/>	<hr/>

# RELATIONSHIPS SCOTLAND

## NOTES to the FINANCIAL STATEMENTS

For the year ended 31 March 2009

### 6. Charitable activities

	Public Affairs £	Network Services £	Professional Practice £	Child Contact £	Corporate Services £	2009 £	2008 £
Salary costs	27,857	63,124	189,711	41,444	166,938	489,074	-
National Training Course costs	-	-	8,750	-	-	8,750	-
CPD costs	-	-	5,638	-	-	5,638	-
Parent education	-	-	7,769	-	-	7,769	-
DiCC Cohort	-	-	27,526	-	-	27,526	-
Student travel	-	-	17,669	-	-	17,669	-
Work in prisons	-	-	3,490	-	-	3,490	-
Other project costs	-	-	8,059	-	250	8,309	-
Dilapidations and office equipment	-	-	-	-	20,173	20,173	-
Conferences	-	-	-	5,497	-	5,497	-
Local services	-	-	-	-	5,920	5,920	-
Miscellaneous	10	-	-	75	2,510	2,595	-
Grants paid	-	-	-	-	-	-	400,000
	27,867	63,124	268,612	47,016	195,791	602,410	400,000
Support costs (Note 7)	5,100	2,941	18,288	9,850	202,848	239,027	-
Total	32,967	66,065	286,900	56,866	398,639	841,437	400,000

# RELATIONSHIPS SCOTLAND

## NOTES to the FINANCIAL STATEMENTS

For the year ended 31 March 2009

### 7. Support costs

	Public Affairs £	Network Services £	Professional Practice £	Child Contact £	Corporate Services £	2009 £	2008 £
Staff travel and training	22	1,687	10,344	306	3,323	15,682	-
Property costs	-	-	-	5,305	88,889	94,194	-
Office costs	-	-	704	3,256	32,592	36,552	-
Office equipment and repairs	-	-	-	-	10,266	10,266	-
Legal fees	-	-	-	-	40,074	40,074	-
Consultancy expenses	-	225	1,023	-	14,559	15,807	-
Recruitment	-	-	2,500	450	3,066	6,016	-
Conference	-	80	-	-	1,055	1,135	-
Meeting expenses	-	949	3,717	183	4,568	9,417	-
Publicity	5,078	-	-	250	-	5,328	-
Board expenses	-	-	-	-	3,018	3,018	-
Other expenses	-	-	-	100	1,438	1,538	-
Total	5,100	2,941	18,288	9,850	202,848	239,027	-

The fundraiser's costs are divided equally between fundraising costs and charitable activities. 40% of core staff costs are allocated to support costs and 60% to charitable activities. The allocations of all other costs are based on estimates of the time spent by staff on the activities.



# RELATIONSHIPS SCOTLAND

## NOTES to the FINANCIAL STATEMENTS

**For the year ended 31 March 2009**

### 8. Governance costs

	2009 £	2008 £
Treasurer's fees	3,513	-
Audit and accountancy fees	4,433	-
	<u>7,946</u>	<u>-</u>
	<u>=====</u>	<u>=====</u>

### 9. Taxation

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

### 10. Debtors

	2009 £	2008 £
Trade debtors	12,354	-
Prepayments and accrued income	23,022	-
	<u>35,376</u>	<u>-</u>
	<u>=====</u>	<u>=====</u>

### 11. Creditors: Amounts falling due within one year

	2009 £	2008 £
Trade creditors	33,262	-
Other creditors	5,259	-
Other taxes and social security	13,545	-
Accruals	7,478	-
Deferred income (see below)	38,911	-
	<u>98,455</u>	<u>-</u>
	<u>=====</u>	<u>=====</u>

Deferred income at the year end comprises:

Big Lottery Fund	7,816	-
DiCC Cohorts	9,530	-
Domestic violence/abuse training	16,755	-
Parenting Across Scotland Grant	4,810	-
	<u>38,911</u>	<u>-</u>
	<u>=====</u>	<u>=====</u>

# RELATIONSHIPS SCOTLAND

## NOTES to the FINANCIAL STATEMENTS

### For the year ended 31 March 2009

12. Operating lease commitments	2009 £	2008 £
Annual commitments are due on operating leases with expiry dates as follows:		
<b>Less than one year</b>		
Buildings	-	-
Others	-	-
<b>Two to five years</b>		
Buildings	-	-
Others	8,464	-
<b>More than five years</b>		
Buildings	67,500	-
Other	-	-
	<u>          </u>	<u>          </u>

	Balance at 31 March 2008 £	Incoming resources during year £	Transfers during year £	Outgoing resources during year £	Balance at 31 March 2009 £
<b>13. Restricted funds</b>					
<b>Funds to be applied for the purposes specified by the donors</b>					
Dulverton	-	13,703	-	(13,703)	-
SACCC	-	470	-	(75)	395
Child Contact Centres	-	80,667	-	(64,346)	16,321
Change Agenda	-	19,585	-	(19,585)	-
Change Agenda Service Bids	-	3,927	-	(3,621)	306
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	-	118,352	-	(101,330)	17,022
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### **Dulverton Trust**

This fund was set up for costs related to the proposed merger between Family Mediation Scotland and Relate Scotland.

#### **SACCC**

This relates to membership fees paid to Relationships Scotland.

#### **Child Contact Centres**

This fund was set up to provide funding for a development officer and has been jointly funded by the Tudor Trust and the Big Lottery Fund.

#### **Change Agenda**

This fund was set up to support Family Mediation through the period of change as the future of family services in Scotland is determined and the changes adopted.

#### **Change Agenda Service Bids**

This fund is money awarded to Orkney, Borders and Ayr out of the Change Agenda for innovative working on the ground.

# RELATIONSHIPS SCOTLAND

## NOTES to the FINANCIAL STATEMENTS

**For the year ended 31 March 2009**

<b>14. Designated Funds</b>	<b>Balance 31 March 2008 £</b>	<b>Incoming resources during year £</b>	<b>Transfers during year £</b>	<b>Outgoing resources during year £</b>	<b>Balance at 31 March 2009 £</b>
Property dilapidations	-	16,894	-	(16,894)	-
Premises repairs	-	28,206	9,794	-	38,000
Mediator training fund	-	4,625	-	-	4,625
	<u>-</u>	<u>49,725</u>	<u>9,794</u>	<u>(16,894)</u>	<u>42,625</u>

### **Property dilapidations**

This fund was set up to cover any dilapidations on property used as office space.

### **Premises development fund**

This fund was set up to cover the cost of premises, relocation and development expenditure.

### **Mediator training**

This fund was set up to meet mediator training expenses incurred in networking and the development of training materials.

Details of transfers are provided in note 15.

## **15. Transfers between funds**

Transfers during the year relate to £9,794 which was transferred to the Premises repairs fund to cover future repairs to the company's offices.

## **16. Analysis of assets between funds**

	<b>Tangible Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>Total £</b>
Restricted funds	-	17,022	17,022
Designated funds	-	42,625	42,625
General funds	-	119,975	119,975
	<u>-</u>	<u>179,622</u>	<u>179,622</u>

## **17. Pensions**

The company makes contributions to a number of individual arrangements for employees of a defined contribution nature. Contributions are charged as incurred and there were £5,259 (2008: £nil) of outstanding contributions as at the balance sheet date. Pension costs charged in the year were £39,309 (2008: £nil).