

RELATIONSHIPS SCOTLAND
(Company Limited by Guarantee)
REPORT and FINANCIAL STATEMENTS
For the year ended 31 March 2010



RELATIONSHIPS SCOTLAND

DIRECTORS' REPORT

For the year ended 31 March 2010

The directors have pleasure in presenting their report and financial statements for the year ended 31 March 2010.

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:

P Gunnell - Acting Chair	Appointed Chair 14 May 2010
Lord Wallace of Tankerness	Resigned 14 May 2010
P Kenny - Treasurer	Resigned 12 November 2009
J Smith - Treasurer	Appointed 12 November 2009
E Batey	
M Cairney	Appointed 24 April 2009
E Gillon	Appointed 24 April 2009
J Hawkins	
K Hubbard	
M Shire	
J Tidey	
S Webster	Resigned 28 May 2010
B Wright	

Chief Executive & Company Secretary

S Valentine

Registered Office

18 York Place
Edinburgh
EH1 3EP

Treasurer

John Smith

Auditor

Chiene + Tait
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

Solicitors

Anderson Strathern LLP
1 Rutland Court
Edinburgh
EH3 8EY

Bankers

Bank of Scotland
38 St Andrew Square
Edinburgh
EH2 2YR

CAF Bank Limited
25 Kings Hill Avenue
Kings Mill
West Malling, Kent
ME19 4JZ

Unity Trust
Nine Brindley Place
Birmingham
B1 2HB

Head Office

18 York Place
Edinburgh
EH1 3EP

Registered Charity Number

SC 038683

RELATIONSHIPS SCOTLAND

DIRECTORS' REPORT (Contd.)

For the year ended 31 March 2010

Structure, Governance and Management

Constitution

Relationships Scotland is a charitable company, limited by guarantee, which was incorporated on 17 February 2006. The charity was established by a Memorandum of Association, which establishes the objects and the powers of the charity and is governed under its Articles of Association. In the event of the charity being wound up, members are required to contribute an amount not exceeding £1.

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 and are the trustees for the purposes of charity law.

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 major risks identified by the directors are: governance and management risks such as loss of key Board or staff members; operational risks such as the non running of our various training courses or CPD programme; financial risks such as inadequate funding; environmental risks such as breakdown in our relationships with funders; compliance risks such as non compliance with charity, employment and health and safety legislation.

In order to mitigate these risks the charity ensures that the Board are advised of any changes in governance responsibilities and are trained adequately; workplace environments and workloads are monitored and the skills and knowledge of senior staff are shared, all courses are rigorously costed and advertised to ensure sustainability; good working relationships are maintained with the Scottish Government and other funders.

A Risk Register has been developed, detailing these risks and others, and is reviewed by the Board on a six monthly basis.

RELATIONSHIPS SCOTLAND

DIRECTORS' REPORT (Contd.)

For the year ended 31 March 2010

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;
- 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:

- a Diploma in Couple Counselling for counsellors
- a Certificate 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 RS and RS 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 RS training facility - generate income, maximise and expand RS training expertise. Ensure RS services are able to access opportunities with RS for skills development and training relevant to these new mediation and counselling initiatives
- continuous improvement and development of RS information and communication systems
- to continue an informed dialogue with the Scottish Government, in particular the Education Department, to ensure RS 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 RS services and Scotland's families

RELATIONSHIPS SCOTLAND

DIRECTORS' REPORT (Contd.)

For the year ended 31 March 2010

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 ran until March 2010 and has been extended until March 2011.

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.

During the year the numbers of students attending our various training courses were as follows:

Course	Students 2009/2010
Diploma in Couple Counselling	21
Diploma in Supervision	8
Certificate in Relationship Counselling	6
SRT Supervision Module	6
Relate PST Diploma	12

In addition, there has been a comprehensive continuing professional development programme (CPD) for counsellors and mediators comprising of the following events:

Date	Event	Attendees	Centres Represented
May 30	Mediation Masterclass	24	10
Jun 13	Psychodynamic Process in Relationship Breakdown	17	8
Jun 25	Mediator Supervisor CPD Day	12	7
Oct 1	Mediating Young People	22	8
Oct 7	Counsellors Supervisors Forum	19	8
Oct 8	Love & Fear in Supervision	25	11
Oct 8&9	Parent Apart groups	12	5
Oct 16&17	Direct Consultation with Children	5	2
Oct 24	Understanding Mental Health Issues	14	8
Nov 13	The Power of Apology	12	6
Nov 28	Secrets in the Counselling Room	17	10
Feb 27	Attachments: Understanding Sexual Dysfunction and Sexual Diversity	32	11
Mar 9	Online Counselling with Couples	18	10
	Total	229	104

Relationships Scotland is now in its fourth 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.

RELATIONSHIPS SCOTLAND

DIRECTORS' REPORT (Contd.)

For the year ended 31 March 2010

Fundraising

To be able to meet our objectives, we must raise funds for our specific activities. During the year we were grateful to raise £76,089 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 comes from the Scottish Government. This welcome support allows us to progress many areas of work, however additional fundraising is required to enable us to offer our full range of services. The expenditure on these services is analysed in note 6. The deficit for the year was £31,189.

Reserves policy

Our unrestricted reserves at 31 March 2010 were £112,698. The aim of the charity is to hold reserves amounting to 3 months of unrestricted expenditure. This is currently estimated to amount to approximately £170,000.

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.

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.

RELATIONSHIPS SCOTLAND

DIRECTORS' REPORT (Contd.)

For the year ended 31 March 2010

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 directors 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 2006, 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 auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make them aware of any relevant audit information and to establish that the auditor is aware of that information.

BY ORDER OF THE BOARD



S Valentine
Company Secretary

27 Aug 2010

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS OF
RELATIONSHIPS SCOTLAND



We have audited the financial statements of Relationships Scotland for the year ended 31 March 2010 set out on pages 9 to 18. The 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 Chapter 3 of Part 16 of the Companies Act 2006, 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 auditor's 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 auditor

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) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Directors' Responsibilities.

We have been appointed auditor 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 United Kingdom Generally Accepted Accounting Practice and 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. We also report to you whether in our opinion the information given in the Directors' 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 directors' remuneration specified by law are not made.

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 judgements made by the directors 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 DIRECTORS AND MEMBERS OF
RELATIONSHIPS SCOTLAND (Cont'd)



Opinion

In our opinion

- the financial statements give a true and fair view of the state of the charity's affairs as at 31 March 2010 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 Directors' Report is consistent with the financial statements.

Malcolm Beveridge

Malcolm Beveridge BA CA (Senior Statutory Auditor)

For and on behalf of

CHIENE + TAIT

Chartered Accountants and Statutory Auditor

61 Dublin Street

Edinburgh, EH3 6NL

2 SEPTEMBER 2010

RELATIONSHIPS SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2010

	Note	General Funds £	Designated Funds £	Restricted Funds £	Total 2010 £	Total 2009 £
Incoming resources						
Incoming resources from generated funds						
Voluntary income		684,827	-	632	685,459	814,383
Activities for generating funds		19,059	-	-	19,059	15,057
Interest receivable		1,815	-	-	1,815	19,336
Incoming resources from charitable activities						
		66,194	-	73,009	139,203	200,565
Total incoming resources	4	<u>771,895</u>	<u>-</u>	<u>73,641</u>	<u>845,536</u>	<u>1,049,341</u>
Resources expended						
Costs of generating voluntary income	5	21,334	-	-	21,334	20,336
Charitable activities	6	797,822	-	51,623	849,445	841,437
Governance costs	8	5,346	-	600	5,946	7,946
Total resources expended		<u>824,502</u>	<u>-</u>	<u>52,223</u>	<u>876,725</u>	<u>869,719</u>
Net (outgoing)/incoming resources before transfers		(52,607)	-	21,418	(31,189)	179,622
Gross transfers between funds	15	<u>45,330</u>	<u>(38,000)</u>	<u>(7,330)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(7,277)</u>	<u>(38,000)</u>	<u>14,088</u>	<u>(31,189)</u>	<u>179,622</u>
Total funds brought forward		<u>119,975</u>	<u>42,625</u>	<u>17,022</u>	<u>179,622</u>	<u>-</u>
Total funds carried forward		<u>112,698</u>	<u>4,625</u>	<u>31,110</u>	<u>148,433</u>	<u>179,622</u>

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

All activities are continuing.

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

RELATIONSHIPS SCOTLAND

BALANCE SHEET

As at 31 March 2010

	Notes	2010 £	2009 £
Current assets			
Debtors	10	31,460	35,376
Cash at bank and in hand		201,358	242,701
		<u>232,818</u>	<u>278,077</u>
Creditors: Amounts falling due within one year	11	(84,385)	(98,455)
Net current assets		<u>148,433</u>	<u>179,622</u>
Total net assets		<u><u>148,433</u></u>	<u><u>179,622</u></u>
Funds			
Restricted funds	13	31,110	17,022
Designated funds	14	4,625	42,625
General unrestricted funds		112,698	119,975
		<u>148,433</u>	<u>179,622</u>

The financial statements were approved by the directors on 27/08/ 2010.



 P Gunnell

Chair

Company No. SC297368

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 2010

1. Accounting policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, 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

2010	2009
£	£
2,600	2,500
<u>2,600</u>	<u>2,500</u>

RELATIONSHIPS SCOTLAND

NOTES to the FINANCIAL STATEMENTS

For the period ended 31 March 2010

3. Staff numbers and costs

	2010 £	2009 £
Wages and salaries	469,636	428,024
Social security costs	45,029	41,677
Pension costs	46,247	39,309
	<u>560,912</u>	<u>509,010</u>
	=====	=====

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

	2010 No.	2009 No.
The average number of full time equivalent employees during the year was:-		
Corporate Services	5	5
Professional Practice	7	7
Network Services	2	2
Contact Centres	2	2
Public Affairs	1	1
	<u>17</u>	<u>17</u>
	=====	=====

During the year, 9 directors were reimbursed £2,749 (2009: £2,392) for travel expenses incurred in attending Board meetings.

4. Incoming resources

	2010 £	2009 £
Voluntary income		
Scottish Government core funding	676,935	676,935
Scottish Government other funding	-	1,609
Donations	7,892	12,471
Funds transferred from Family Mediation Scotland and Couple Counselling Scotland	-	123,368
Fund transferred from SACCC	632	-
	<u>685,459</u>	<u>814,383</u>
	=====	=====
Activities for generating funds		
Room hire	16,309	12,058
Membership fees	2,400	2,650
Sale of publications	100	349
Staff meeting income	250	-
	<u>19,059</u>	<u>15,057</u>
	=====	=====

RELATIONSHIPS SCOTLAND

NOTES to the FINANCIAL STATEMENTS

For the period ended 31 March 2010

4. Incoming resources (contd.)

	2010 £	2009 £
Incoming resources from charitable activities		
National Training Course fees	-	21,597
Continuous Professional Development fees	17,510	18,502
DiCC Cohorts	21,353	52,718
External training	1,828	2,826
Sexuality course	-	8,580
Domestic violence/abuse training	3,671	6,605
Work in Prisons	4,428	13,450
The Tudor Trust	24,757	30,000
Big Lottery Fund	43,440	33,472
Dulverton	-	6,989
Accreditation	-	300
Supervision	9,003	925
Verifiers training income	1,453	685
Certificate in Couple Counselling	3,525	-
PST Diploma	2,050	-
PAS Grant	4,810	-
Reducing Legal Risk Event	550	-
Miscellaneous income	825	3,916
	<u>139,203</u>	<u>200,565</u>
Investment income		
Bank interest	1,815	19,336
	<u>1,815</u>	<u>19,336</u>
Total income	<u>845,536</u>	<u>1,049,341</u>
	=====	=====

Included within incoming resources last year were 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

	2010 £	2009 £
Wages and salaries	17,670	16,851
Social security costs	1,897	1,681
Pension costs	1,767	1,804
	<u>21,334</u>	<u>20,336</u>
	=====	=====

RELATIONSHIPS SCOTLAND

NOTES to the FINANCIAL STATEMENTS

For the year ended 31 March 2010

6. Charitable activities

	Public Affairs £	Network Services £	Professional Practice £	Child Contact £	Corporate Services £	2010 £	2009 £
Salary costs	34,114	70,578	227,030	40,342	167,914	539,978	489,074
National Training Course costs	-	-	147	-	-	147	8,750
CPD costs	-	-	9,985	-	-	9,985	5,638
Parent education	-	-	-	-	-	-	7,769
DiCC Cohort	-	-	19,339	-	-	19,339	27,526
Student travel	-	-	8,692	-	-	8,692	17,669
Work in prisons	-	137	-	-	-	137	3,490
Other project costs	-	470	3,052	-	-	3,522	8,309
Dilapidations and office equipment	-	-	-	-	4,323	4,323	20,173
Conferences	-	-	12,476	-	-	12,476	5,497
Family Day	4,026	-	-	-	-	4,026	-
Local services	-	-	-	-	754	754	5,920
Miscellaneous	-	-	-	167	-	167	2,595
	38,140	71,185	280,721	40,509	172,991	603,546	602,410
Support costs (Note 7)	10,744	3,023	12,381	11,280	208,471	245,899	239,027
Total	48,884	74,208	293,102	51,789	381,462	849,445	841,437

NOTES to the FINANCIAL STATEMENTS

For the year ended 31 March 2010

7. Support costs

	Public Affairs £	Network Services £	Professional Practice £	Child Contact £	Corporate Services £	2010 £	2009 £
Staff travel and training	242	555	5,381	1,024	4,798	12,000	15,682
Property costs	-	-	-	5,737	148,573	154,310	94,194
Office costs	-	-	-	2,200	17,516	19,716	36,552
Office equipment and repairs	-	-	-	800	12,087	12,887	10,266
Legal fees	-	-	-	-	9,485	9,485	40,074
Consultancy expenses	-	100	1,064	-	1,375	2,539	15,807
Subscriptions	87	-	1,035	441	2,149	3,712	3,631
Publications	-	-	88	-	160	248	511
Recruitment	-	-	500	-	-	500	1,874
Conference	-	80	678	170	844	1,772	1,135
Meeting expenses	-	2,288	3,635	775	4,659	11,357	9,417
Publicity	10,415	-	-	-	-	10,415	5,328
Board expenses	-	-	-	-	5,411	5,411	3,018
Other expenses	-	-	-	133	1,414	1,547	1,538
Total	10,744	3,023	12,381	11,280	208,471	245,899	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 2010

8. Governance costs	2010	2009
	£	£
Treasurer's fees	2,313	3,513
Audit and accountancy fees	3,633	4,433
	<u>5,946</u>	<u>7,946</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	2010	2009
	£	£
Trade debtors	7,214	12,354
Prepayments and accrued income	24,246	23,022
	<u>31,460</u>	<u>35,376</u>
	=====	=====

11. Creditors: Amounts falling due within one year	2010	2009
	£	£
Trade creditors	6,580	33,262
Other creditors	5,147	5,259
Other taxes and social security	12,061	13,545
Accruals	33,333	7,478
Deferred income (see below)	27,264	38,911
	<u>84,385</u>	<u>98,455</u>
	=====	=====

Deferred income at the year end comprises:

Big Lottery Fund	-	7,816
DiCC Cohorts	-	9,530
Domestic violence/abuse training	13,084	16,755
Parenting Across Scotland Grant	-	4,810
CCC Project	8,057	-
Diploma in Supervision	1,188	-
Certificate in Relationship Counselling	4,935	-
	<u>27,264</u>	<u>38,911</u>
	=====	=====

RELATIONSHIPS SCOTLAND

NOTES to the FINANCIAL STATEMENTS

For the year ended 31 March 2010

12. Operating lease commitments	2010	2009
	£	£
Annual commitments are due on operating leases with expiry dates as follows:		
Less than one year		
Buildings	-	-
Others	249	-
Two to five years		
Buildings	67,500	-
Others	6,662	8,464
More than five years		
Buildings	-	67,500
Other	-	-
	<u> </u>	<u> </u>

	Balance at 31 March 2009 £	Incoming resources during year £	Transfers during year £	Outgoing resources during year £	Balance at 31 March 2010 £
13. Restricted funds					
Funds to be applied for the purposes specified by the donors					
SACCC	395	632	(166)	-	861
Child Contact Centres	16,321	68,199	(7,164)	(52,223)	25,133
PAS Grant	-	4,810	-	-	4,810
Change Agenda Service Bids	306	-	-	-	306
	<u>17,022</u>	<u>73,641</u>	<u>(7,330)</u>	<u>(52,223)</u>	<u>31,110</u>

SACCC

This relates to membership fees and funds transferred to Relationships Scotland from SACCC.

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.

PAS Grant

This fund supports and encourages communication between separated/divorced parents and also with their children.

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.

Transfers between funds

Transfers during the year of £166 were transferred from the SACCC fund to cover expenditure made on behalf of the fund.

Transfers of £7,164 were made from the Child Contact Centres fund to cover expenditure made on behalf of the fund.

RELATIONSHIPS SCOTLAND

NOTES to the FINANCIAL STATEMENTS

For the year ended 31 March 2010

	Balance 31 March 2009 £	Incoming resources during year £	Transfers during year £	Outgoing resources during year £	Balance at 31 March 2010 £
14. Designated Funds					
Premises repairs	38,000	-	(38,000)	-	-
Mediator training fund	4,625	-	-	-	4,625
	<u>42,625</u>	<u>-</u>	<u>(38,000)</u>	<u>-</u>	<u>4,625</u>

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 of £38,000 were transferred from the Premises repairs fund to cover repairs to the company's offices.

16. Analysis of assets between funds

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted funds	-	31,110	31,110
Designated funds	-	4,625	4,625
General funds	-	112,698	112,698
	<u>-</u>	<u>148,433</u>	<u>148,433</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 £5,147 (2009: £5,259) of outstanding contributions as at the balance sheet date. Pension costs charged in the year were £46,247 (2009: £39,309).