

MELLOW PARENTING LIMITED
(A company limited by guarantee)

Registered Company No: SC349127
Registered Charity No: SCO037384

MELLOW PARENTING LIMITED
(A company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2009

THURSDAY



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MELLOW PARENTING LIMITED
(A company limited by guarantee)

FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2009

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LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name:	Mellow Parenting Limited
Registered Office and Operational Address:	Unit 4 6 Harmony Row Glasgow G51 3BA
Charity Registration Number:	SCO037384
Company Registration Number:	SC349127
Trustees:	Mrs Maureen Smillie, Chair Mr David Crosbie, Treasurer Dr Sister Mary Ross Mr George Mulveny Mr Alan Dunipace, LLB
Management Team:	Rosemary Mackenzie
Honorary Secretary:	Mr Alan Dunipace, LLB
Auditors:	Wylie and Bisset LLP 168 Bath Street Glasgow G2 4TP
Bankers:	Royal Bank of Scotland 59 Ayr Street Troon KA10 6EE

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REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31 DECEMBER 2009

The Trustees are pleased to present their report together with the financial statements of the charity for the period ended 2009. The company was incorporated on 25th September 2008 and commenced operations on 1st January 2010. The company prior to incorporation traded under Mellow Parenting, a Scottish Registered Charity, which began operations in 2007. These accounts therefore include a transfer of net funds from the unincorporated charity of £258,051. Further details on this transfer are contained within Note 19 to these financial statements. The legal and administrative information on page one forms part of this report.

Directors and Trustees

The Directors of Mellow Parenting Limited (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

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

Maureen Smillie (Chair)	(appointed 25 September 2008)
Alan Dunipace	(appointed 25 September 2008)
George Mulveny	(appointed 25 September 2008)
Sister Mary Ross MBE	(appointed 25 September 2008)
David Crosbie (Treasurer)	(appointed 25 September 2008)
Barbara Southern	(appointed 2 February 2010)
Adrianne Faulds	(appointed 2 February 2010)
Anne Clark (non-voting director)	(appointed March 2010)

Structure, Governance and Management

Mellow Parenting Ltd was founded in 2006 and incorporated as a Company Ltd by Guarantee with Charitable status on the 1st January 2009.

Mellow Parenting Ltd is governed by the Board of Trustees which consists of members of the Organisation appointed as prescribed by the Memorandum and Articles of Association.

Trustees serve an initial term of three years and are eligible for further terms of three years. Trustees are sought in a variety of ways involving exploration of the field of potential candidates, including recommendation from existing trustees and supporters or general advertisement

Full Board of Trustee meetings are held seven to eight times per year to review and agree major areas of policy. One of these meetings takes place over a full day. It is used to review performance over the past year, including Board performance, and agree key objectives for the coming year.

Responsibility for reviewing key areas of activity and policy are delegated to committees that report back to the Board meetings. The committees may include specialist co-opted members as well as trustees. These committees monitor and scrutinise the work of the Organisation.

The committees include:

- Funding Group
- Licensing Group
- Human Resource Group
- Policy Group
- Finance Group

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The day-to-day running of Mellow Parenting and the exercise of executive responsibility is delegated to the Executive Director

Governing Document

The Governing Document of Mellow Parenting Ltd is the Memorandum and Articles of Association established in September 2008 and implemented on the 1st January 2009.

Organisational Structure

An organisational structure was put together to allow not only Board Members but staff and interested parties to view the structure of the organisation. This is appended at the end of the annual review.

Recruitment and Appointment of Board

New Trustees are generally encouraged via word of mouth from current Trustees, but occasionally when a new member with specific skills is required, the Board advertise in relevant journals/papers. A point in case is the advert which was placed within the charity section of ICAS (Institute of Chartered Accountants Scotland) calling for a new Treasurer.

During the first year of the Company Ltd by Guarantee status a policy on recruiting future members was put together and implemented. This policy was followed towards the end of 2009 and new Board members will be proposed and elected at the beginning of 2010.

In place to support good Governance are Policies on:

- Roles and Responsibilities of Board Members
- Scheme of Delegation
- Directory of Trustees
- Role of the Chairperson
- Role of the Treasurer
- Role of the Secretary
- Role of the Board member
- Induction and Training (below)

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Trustee Induction and Training

Induction

Induction comprises of approximately two hours and includes the following:

- Introduction - to the organisation's history, ethos and operation, with a full explanation of the part the Board plays in its governance and direction. This includes a review of significant current and likely future issues.
- Meet with Chair & Vice Chair
- Meet with Executive Director
- Meet with general staff

Training

Over the course of the first 18 months as a Board member, members have the opportunity to attend the following training:

- Dealing with Discipline
- Equalities
- Governance
- Health & Safety for the Voluntary Sector
- Financial management
- Fund Raising

Other training may be added to the training programme as a result of the Annual Development Review.

Objectives and Activities

The Objectives of Mellow Parenting as set out in its governing documents (Memorandum and Articles of Association) are:

- The advancement of the mental health and development of children.
- Education, training and research to enhance the capabilities, skills and understanding of parent and carers to enable them to support the mental health and development of children.
- Provision of training and support for families where parents or carers or children have or are at risk of experiencing difficulties in parents/carer and child relationships or mental health difficulties.

The Aims of Mellow Parenting are:

- To develop parenting programmes for families experiencing relationship problems with their children
- To train practitioners in these programmes
- To support their implementation and research their effectiveness
- To publish information and findings about Mellow parenting Programmes

Risk Management

Mellow Parenting has considered the risks and taken appropriate action to mitigate them.

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Annual Development Review

An annual development review/annual appraisal of Board members is carried out in the form of a self appraisal questionnaire. Results are collated and reviewed by the Chairperson who in turn reports back to the full Board for discussion.

Board Achievements

Training Delivery

Mellow Parenting worked closely with the National Academy for Parenting Practitioners to deliver training programmes and support and supervision days. Face to face meetings took place in Glasgow and London to ensure contract quality management. A very good working relationship was built up between the staff of Mellow Parenting and the National Academy, which worked well towards the delivery of many training programmes and support sessions.

Throughout the year Mellow Parenting achieved the delivery of;

- 24 three day course training courses through the National Academy for Parenting Practitioners
- 6 one day babies training courses through the National Academy for Parenting Practitioners

As well as the above delivery through the National Academy, Mellow Parenting also delivered its own externally organised and commissioned trainings:

- 20 three day core training courses
- 4 one day babies courses

A total of 456 practitioners were therefore trained in the core Mellow Parenting Programme and were added to the database as Mellow Parenting Practitioners, with 146 of those Practitioners going on to train in the Mellow Babies Programme.

Trainers Days

Trainers' Days are held bi-annually to allow Mellow Parenting Trainers to come together to discuss training materials, programmes and experiences, to increase their skills and to review training evaluations to allow a formal quality assessment of training delivery. This is also where new co-trainers are introduced to the team.

The 2009 Trainers days were held in London (June) and York (November) As well as three of the Russians trainers being in attendance, we welcomed Jane Crane and Helen Cain to the Training Team during 2009.

Mellow Parenting Practitioners Day

A Practitioners Day was held in York at the end of November 2009 with a total of 85 attendees -

- 76 Practitioners
- 6 trainers
- 3 members of staff

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Three of our Russian Trainers attended and gave a very moving presentation on their work in St Petersburg.

Feedback from those in attendance proved that as always, these days are very well received by all in attendance, allowing a great networking opportunity of Mellow Parenting practitioners from many areas. The 2009 Practitioners Days welcomed Practitioners from Russian, Germany, Iceland, England, Scotland, and Ireland.

Completion of Russian Project

In January 2007, 16 Russian professionals from St Petersburg, Novgorod and Ekaterinburg were trained to use Mellow Parenting under a TACIS (EU) grant to HealthProm and the St Petersburg Early Intervention Institute. The worksheets were translated into Russian and groups run in St. Petersburg and Novgorod.

In 2008 to 2009 a grant was awarded from the Lloyds TSB Foundation in Scotland (Overseas) to Mellow Parenting, to allow us to train five Russians trainers who can deliver training and supervision in Russian, thus ensuring the programme's sustainability. Svyatoslav Dovbyna (Slava) Tatiana Morozova (Tanya), Evgeniya Ermolaeva (Zhenya), Larissa Samarina and Tatiana Sivukhina have all completed their Training-to-Train workshop and are on their way to becoming trainers. As part of their training Slava, Tanya and Zhenya participated in training 17 new Russian Practitioners, co-training with Dr Christine Puckering, one of the principal authors of the Mellow Parenting Programme, at the Social Centre in October 2008. In November and December 2008, Slava, Tanya and Zhenya also acted as co-trainers with senior British Trainers in Glasgow enhancing their experience as trainers. This group consisted of trainees from around the UK and New Zealand.

Mellow Parenting Groups with Russian Mums and their babies began in October 2008, in the Korchak Centre and the Krasnogvarsky Social Work Centre, both in St Petersburg. A total of 15 mothers attended these groups with excellent results; more groups were implemented through 2009 with equally pleasing results at the Young Mothers Shelter.

The new Russian Trainers are providing support to their local Mellow Parenting Practitioners to facilitate the start up of groups and continue to offer ongoing supervision. Supervision is given to the Trainers by Dr Christine Puckering on a regular basis by email and Skype, and face to face when time and monies permit. Dr Puckering continues to visit St Petersburg annually to maintain programme fidelity and offer encouragement to the new trainers and practitioners.

During one such visit there was a reception at the British Embassy in Moscow and consulate in St Petersburg to launch a book on Attachment and Development which includes a chapter on the development of Mellow Parenting in Russia.

Practitioners Forum

The online Practitioners Forum was launched during 2009. The forum is moderated by Dr Marie Renaud, one of our Senior Trainers. Marie is also responsible for online supervision and the frequently asked questions section on the website which although starting slowly, is now beginning to be used on a more regular basis, mostly due to the increase in practitioner numbers and our continued promotion of the site to newly trained practitioners.

The frequently asked section of the website is a very helpful tool for practitioners, and it is updated regularly to accommodate issues that have arisen from supervision sessions led by our many Senior Trainers throughout the country. -

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Mellow Bumps

Research, Development and Implementation of the new Mellow Bumps Programme began in late 2009 following consultation with the Solihull Group, local midwives, psychologists and social workers. The New Mellow Bumps Programme will be piloted early 2010, using training social workers within the South West Area of Glasgow. Mellow Bumps is a new antenatal psychosocial programme to encourage vulnerable mums towards thinking of their baby's future to allow him or her to grow a secure attachment and begin to build trusting relationships. Grant applications were submitted to the Volant Trust and the Third Sector funds looking for support to implement this new programme but unfortunately due to the high volume of applications were unsuccessful.

Expansion

Mellow Parenting had looked towards moving premises during 2009, as the original office facilities, whilst initially practical in 2006, did not accommodate the fast growth and development of the Organisation in general. Various properties and solutions were viewed and discussed, but the most suitable solution arose when the tenants vacated the unit next to Unit 4, and after discussion with the landlord, a "hole" was knocked through the wall to allow a growth of 100%. The new unit offers good general office and storage space, whilst the original unit is retained for the Executive Director and offers small meeting space plus a spare desk and PC for the Finance Office, Consultant Psychologist and summer intern to share.

A new admin assistant began working with us in June 2009, Vicky McKie. Vicky acts as the "front of house" for Mellow Parenting, dealing with reception duties, answering the telephone, making up the training bags, etc, and is proving to be a valuable asset to the team.

Summer Intern

Over the summer of 2009, Mellow Parenting secured a research position for a young psychology student. Susan Williamson came to us in June 2009 and worked for three months on a part time basis updating the database of current practitioners, whether they had run groups, received supervision, and then completed a mapping exercise of where Mellow Parenting was being delivered throughout the world. Susan also undertook her Mellow Parenting and Mellow Babies training, and attended the Trainers Day in June 2009. Susan has gone on to train as a Mellow Parenting Coder, and it is hoped that in the future she will be able to code video work for us

Related Parties

The Charity paid £12,142 during the period in respect of printing costs to C & G Printing, a company owned by George Mulveny, Trustee.

Financial Review

In 2009 the Charity has continued to produce a strong result and this demonstrated the investment by the Charity into its activities and quality training provision.

The surplus for the year of £217,270 has been added to brought forward reserves as this period of "consolidation" will be required going into future years as the Charity will be facing a number of financial constraints. Such constraints include lower income generation from public funding and also the change in which our training contracts are delivered require Mellow Parenting Limited to cover additional costs and related funding will not be received up front, hence reserves are required to support such projects and bridge funding gaps.

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Principal Funding Sources

The principal funding for Mellow Parenting is derived from training income and very little in the way of grants or donations.

Investment Policy

The trustees with reference to the reserves policy have operated a policy of keeping available funds in cash. The trustees continually review bank accounts in order to maximise the rate of deposit interest earned.

Reserves Policy

The trustees have established the level of reserves (that is those freely available) that the Charity ought to have. The trustees believe an adequate level of "free" reserves is 12 months expenditure.

At 31 December 2009 the Charity has approximately 16 months reserves. This position is expected to decline in future years as these reserves will be required to fund future funding shortfalls, bridge gaps between spending on training and receiving income in relation to such training. Reserves will also be required for providing financial flexibility over new projects which Mellow Parenting Ltd wish to invest in to further promote our charitable purposes.

Therefore, the trustees believe that the current level of reserves remains prudent in light of future financial challenges.

Plans for Future Periods

Governance

Increase size of Board and assure its sustainability

Promote Board Personal Development

Continue annual review of all Mellow Parenting Policies and Procedures

Host the annual strategy day in September to reflect and look forward.

Organisational

Continue employment of all current staff, and look towards increasing admin staff hours

Promote staff personal development

Increase bank of trainers

Build a more robust support and supervision system to allow more practitioner follow up and research funders to appoint a Regional Development Officer.

Prepare job description for the appointment of a Regional Development Officer, whose remit will be to coordinate local Mellow Parenting networks throughout the UK and build up the more robust

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support and supervision system by offering support and supervision days around the country in local locations. This would be a two year part time post and would best be suited to a current Mellow Parenting Trainer.

Continue with and increase marketing strategy

Negotiate training contract with the Children's Workforce Development Council

Activities

Host Bi-annual trainers Days – 7th June 2010 and 30th November 2010

Host and promote Annual Practitioners Day – 29th November 2010

Host and promote International Perinatal and Infant Mental Health conference 5th November 2010

Service Delivery

Achieve delivery of one Mellow Parenting Core training group per month, and five babies groups over the year

Joint work with HealthProm and our Russian Trainers to train 12 new Mellow Parenting Practitioners to run groups within "Kishte Kids" in Tajikistan – May 2010

Continue to develop and promote the use of the Practitioners Forum

Continue the research, development and implementation of the new Mellow Bumps Project, including running final pilots, publishing work and launch of programme at Conference in 2010.

Marketing

Advertise and speak to other organisations and agencies about using Mellow Parenting to secure commissioned training contracts.

Note from the Chair

This past year has seen the greatest organisational changes for MP since its inception. On January 1 2009, MP became a company limited by guarantee, thus changing the status and responsibilities of the trustees.

As always, I thank all the directors of Mellow Parenting for the time, enthusiasm, and expertise which they devote to the Organisation, as well as the staff and Trainers, without whom there would be no Mellow Parenting.

Mellow Parenting has also increased the size of its premises, the amount of its administrative support, and, most importantly, its range of programmes.

Piloting of Mellow Bumps is under way, and we look forward to further development of this programme.

In September 2010, MP's board of directors will meet for its annual day of reflection and future planning; we look forward to another year of exciting growth for MP.

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Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial period. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting 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 company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Statement of Recommended Practice, Accounting and Reporting by Charities (issued in March 2005). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT TO AUDITORS

In accordance with applicable law, as the charitable company's trustees, we certify that:

- so far as we are aware, there is no relevant audit information of which the charity's auditors are unaware; and
- as the trustees of the charitable company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

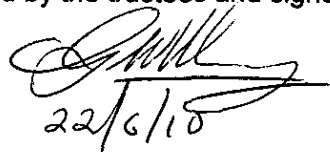
Auditors

A resolution will be proposed at the Annual General Meeting that Wylie & Bisset LLP be reappointed as auditors of the charity for the ensuing period.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued March 2005) and in accordance with the provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

Approved by the trustees and signed on their behalf by:

Name:



Date:

22/6/10

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF MELLOW PARENTING FOR THE PERIOD ENDED 31st DECEMBER 2009

We have audited the financial statements of Mellow Parenting for the period ended 31st December 2009 which comprise the Statement of Financial Activities, the Balance Sheet and related notes. The financial statements have been prepared under the accounting policies set out therein.

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

Respective responsibilities of trustees and auditors

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

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

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

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

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

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

Basis of audit opinion

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

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

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Wylie⁺ Bisset LLP

Chartered Accountants
Business & Tax Advisers

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF MELLOW
PARENTING FOR THE PERIOD ENDED 31ST DECEMBER 2009**

Opinion

- The financial statements give a true and fair view of the state of affairs of the charity's affairs as at 31st December 2009 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- The financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- The financial statements have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- The information given in the Trustees' Annual report is consistent with the financial statements.

Signature: 

Jenny Simpson : Senior Statutory Auditor:

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

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

168 Bath Street

Glasgow

G2 4TP

Date: 23 June 2010.

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STATEMENT OF FINANCIAL ACTIVITIES
(including an Income and Expenditure Account)
FOR THE PERIOD ENDING 31 DECEMBER 2009

	Notes	Unrestricted £	Restricted £	2009 Total £
Incoming Resources				
Incoming resources from voluntary funds				
Voluntary income	3	1,129	15,000	16,129
Investment income	4	137	-	137
Incoming resources from charitable activities	5	468,840	-	468,840
Total Incoming Resources		<u>470,106</u>	<u>15,000</u>	<u>485,106</u>
Resources expended				
Costs of Generating Funds	6	586	-	586
Charitable activities	7	237,709	20,918	258,627
Governance costs	8	8,623	-	8,623
Total Resources Expended		<u>246,918</u>	<u>20,918</u>	<u>267,836</u>
Net incoming resources before transfers		223,188	(5,918)	217,270
Transfers between funds		-	-	-
Transfer from Unincorporated Charity	19	242,133	15,918	258,051
Net income for the period		<u>465,321</u>	<u>10,000</u>	<u>475,321</u>
Reconciliation of Funds				
Total funds carried forward	17, 18	<u>465,321</u>	<u>10,000</u>	<u>475,321</u>

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

All incoming resources and resources expended derive from continuing activities.

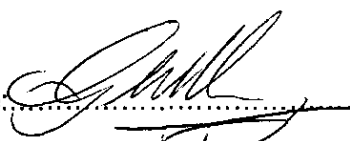
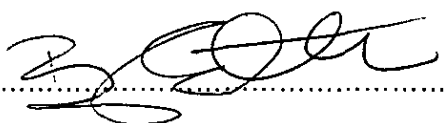
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BALANCE SHEET AT 31 DECEMBER 2009

	Notes	£	2009 £
FIXED ASSETS			
Tangible Assets	13		<u>19,410</u>
CURRENT ASSETS			
Stock	14	815	
Debtors	15	31,500	
Cash at bank and in hand		<u>463,504</u>	
		495,819	
Creditors: amounts falling due within one period	16	<u>39,908</u>	
NET CURRENT ASSETS			455,911
NET ASSETS			<u><u>475,321</u></u>
Unrestricted Funds			
Designated Funds	18	75,110	
General Funds	18	<u>390,211</u>	<u>465,321</u>
Restricted Funds	17		10,000
TOTAL FUNDS			<u><u>475,321</u></u>

These financial statements are prepared in accordance with the provisions applicable to companies subject to the small companies regime of the Companies Act 2006

Name:  Name: 
Date: 22/6/10

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NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2009

1. Accounting Policies

a) Basis of preparation

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

b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income is only deferred when:

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

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NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2009

1. Accounting Policies (continued)

d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Note 9.

e) Tangible fixed assets and depreciation

Tangible fixed assets with a cost value greater than £1,500 are capitalised, together with any incidental expenses of acquisition.

Depreciation is provided at 25% in order to write off each asset over its estimated useful life.

f) Pension scheme

The company operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are administered by Trustees 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.

g) Taxation

The company is a charity within the meaning of Section 506(1) of the Taxes Act 1988. Accordingly the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Section 505 of the Taxes Act 1988 or Section 256 of Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes.

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NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 DECEMBER 2009

2. Legal Status

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. Voluntary Income

	Unrestricted £	Restricted £	2009 Total £
Donations	1,129	-	1,129
Grant Income	-	15,000	15,000
	<u>1,129</u>	<u>15,000</u>	<u>16,129</u>

4. Investment Income

	Unrestricted £	Restricted £	2009 Total £
Bank interest	137	-	137
	<u>137</u>	<u>-</u>	<u>137</u>

5. Incoming Resources from Charitable Activities

	Unrestricted £	Restricted £	2009 Total £
Training	462,275	-	462,275
Support & Events	6,565	-	6,565
Research & Development	-	-	-
	<u>468,840</u>	<u>-</u>	<u>468,840</u>

MELLOW PARENTING LIMITED
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NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 DECEMBER 2009

6. Resources Expended – Costs of Generating Funds

	Direct costs £	Support costs £	2009 Total £
Fundraising costs	586	-	586
	<u>586</u>	<u>-</u>	<u>586</u>

7. Resources Expended- Charitable Activities

	Direct Costs £	Support Costs £	2009 Total £
Training	135,254	59,908	195,162
Support & Events	7,579	32,165	39,744
Research & Development	-	23,721	23,721
	<u>142,833</u>	<u>115,794</u>	<u>258,627</u>

8. Resources Expended – Governance Costs

	Direct Costs £	Support Costs £	2009 Total £
Audit Fee	2,195	-	2,195
Board Training	662	-	662
Board Meetings	611	-	611
Board Travel	323	-	323
Staff costs	-	4,832	4,832
	<u>3,791</u>	<u>4,832</u>	<u>8,623</u>

MELLOW PARENTING LIMITED**(A company limited by guarantee)****NOTES TO THE ACCOUNTS****FOR THE PERIOD ENDED 31 DECEMBER 2009****9. Support Costs – Breakdown by Activities**

	Training £	Support & Events £	Research & Develop £	Governance £	Basis Of Allocation
Wages & Salaries	39,455	20,935	15,299	4,832	Time Spent
Premises Expenses	5,478	3,007	2,256	.	Time Spent
Office Expenses	5,914	3,247	2,435	.	Time Spent
Sundry expenses	635	349	262	.	Time Spent
Depreciation	3,300	1,812	1,358	.	Time Spent
Staff Travel & Expenses	4,577	2,513	1,885	.	Time Spent
Professional Fees	549	302	226	.	Time Spent
	<u>59,908</u>	<u>32,165</u>	<u>23,721</u>	<u>4,832</u>	

10. Net Incoming Resources for the Period

This is stated after charging:

	2009 £
Depreciation	6,470
Auditors' Remuneration - Audit Fees	2,195

11. Staff Costs and Numbers

Staff costs were as follows:

	2009 £
Salaries and wages	143,680
Social security costs	9,396
Other pension costs	4,414
Total	<u>157,490</u>

The charity had an average of 2 full time equivalent employees during the period, all of whom were fully involved in direct service delivery.

No employee of the company received remuneration in excess of £60,000 during the period.

12. Trustees' Remuneration and Related Party Transactions

No Trustees received any remuneration during the period. £323 of travelling expenses was reimbursed to three trustees during the period.

The Charity paid £12,142 during the period in respect of printing costs to C & G Printing, a company owned by George Mulveny, Trustee.

No Trustee or other person related to the charity, other than those identified above, had any personal interest in any contract or transaction entered into by the charity during the period.

MELLOW PARENTING LIMITED
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NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 DECEMBER 2009

13. Tangible Fixed Assets

	Fixtures, Fittings And Equipment £	Computer Equipment £	Total £
Cost or valuation			
Transfer on Incorporation	5,555	-	5,555
Additions	3,810	20,012	23,822
Disposals	-	-	-
At 31 December 2009	<u>9,365</u>	<u>20,012</u>	<u>29,377</u>
Depreciation			
Transfer on Incorporation	3,497	-	3,497
Charge for the period	1,467	5,003	6,470
On disposals	-	-	-
At 31 December 2009	<u>4,964</u>	<u>5,003</u>	<u>9,967</u>
Net book values			
At 31 December 2009	<u>4,401</u>	<u>15,009</u>	<u>19,410</u>

The net book value at 31 December 2009 represents fixed assets used for:

	£	£	£
Charitable purposes	<u>4,401</u>	<u>15,009</u>	<u>19,410</u>

14. Stock

	2009 £
Cue cards	815
	<u>815</u>

In addition to the cue cards the charity also holds a stock of books which were received as a donation. In accordance with the SORP these items are not recognised until they are sold.

15. Debtors

	2009 £
Trade debtors	30,845
Other debtors	655
	<u>31,500</u>

MELLOW PARENTING LIMITED
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NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 DECEMBER 2009

16. Creditors: Amounts falling due within one year

	2009 £
Accrued expenses	22,885
Other taxes and social security	16,665
Other creditors	358
	<u>39,908</u>

17. Restricted Funds

	Transfer on Incorporation £	Incoming resources £	Expenditure (gains)/losses £	Transfers £	Balance at 31 December 2009 £
Lloyds TSB	6,957	-	6,957	-	-
Waterloo Foundation	8,961	-	8,961	-	-
Volant Trust	-	10,000	-	-	10,000
Instone Bloomfield Trust	-	5,000	5,000	-	-
	<u>15,918</u>	<u>15,000</u>	<u>20,918</u>	<u>-</u>	<u>10,000</u>

Lloyds TSB - was a grant received for Mellow Parenting activities in Russia in 2008/09. These funds were fully utilised in the period to 31/12/2009.

Waterloo Foundation - was a grant received towards the employment of Dr Marie Renaud as online supervisor for the practitioner's website.

The Volant Trust - is to be utilised to meet costs arising from the planned Mellow Bumps programme, expected to be utilised in the year to 31/12/2010.

Instone Bloomfield Trust - was utilised as part of a joint project between Mellow Parenting and Child and Family Training to prepare a training DVD for use as a Family Assessment process within families and disabled children.

18. Unrestricted Funds

	Transfer on Incorporation £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2009 £
Designated Funds:					
Research & Development	-	-	(4,671)	30,000	25,329
Extended Contracts	-	-	-	14,781	14,781
Perinatal & infant mental health	-	-	-	6,000	6,000
Trainers Day	-	-	-	9,000	9,000
Practitioners Day	-	-	-	10,000	10,000
Material Updates	-	-	-	10,000	10,000
			(4,671)	79,781	75,110
General Funds	242,133	470,106	(242,247)	(79,781)	390,211
	<u>242,133</u>	<u>470,106</u>	<u>(246,918)</u>	<u>-</u>	<u>465,321</u>

MELLOW PARENTING LIMITED

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NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2009

18 Unrestricted Funds (Continued)

Research and Development - Represents funds set aside for research and development activities

Extended Contracts - Represents funds set aside to meet the costs associated with extended contracts.

Perinatal & Infant Mental Health - Represents funds set aside for Perinatal & Infant Mental Health projects.

Trainers Day - Represents funds set aside for the Trainers Day.

Practitioners Day - Represents funds set aside for the Practitioners Day.

Material Updates - Represents funds set aside for material updates.

19. Transfer on Incorporation

On 1st January 2009 part of the assets, liabilities and activities of the unincorporated charity Mellow Parenting, were transferred into the company. However, some transactions continued to be made by the unincorporated charity in the period to 31 March 2009. On 1 April 2009 the remaining assets, liabilities and activities were transferred into the company. The amounts transferred which are included in these financial statements amount to £258,051 represented by £2,058 in fixed assets and the balance of £255,993 in cash.

20. Analysis of Net Assets between the Funds

	Unrestricted Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	19,410	-	-	19,410
Net Current Assets	370,801	75,110	10,000	455,911
	<u>390,211</u>	<u>75,110</u>	<u>10,000</u>	<u>475,321</u>