

Registered Company No: SC349127

Registered Charity No: SCO37384

MELLOW PARENTING LIMITED

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2015



MELLOW PARENTING LIMITED

(A company limited by guarantee)

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2015

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MELLOW PARENTING limited
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LEGAL AND ADMINISTRATIVE INFORMATION

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name:	Mellow Parenting Ltd
Registered Office and Operational Address:	Unit 4 Six Harmony Row Glasgow G51 3BA
Charity Registration Number:	SC 037384
Company Registration Number:	SC 349127
Trustees:	Janie K Law (Chair) Robin Balbernie Alan Dunipace Jackie McRae George Mulveny Barbara Southern Joy Barlow
Chief Executive Officer:	Rosemary Mackenzie
Honorary Secretary:	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
Solicitors:	Morton Fraser Solicitors 145 St Vincent Street Glasgow G2 5JF

MELLOW PARENTING LIMITED
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REPORT OF THE TRUSTEES FOR THE PERIOD ENDED
31ST MARCH 2015

The directors are pleased to present their report together with the financial statements of the charity for the year ended 31st March 2015. The legal and administrative information on page one forms part of this report.

Chair's Report

I am pleased to report that Mellow Parenting is continuing its successful work, both throughout the UK and in a growing number of countries internationally. After a period of significant expansion, the Board has promoted a pause for consolidation. This is not as easy as it sounds. Anyone associated with Mellow Parenting knows that it is an almost impossible task to harness the boundless enthusiasm at the core of this organisation.

The Board and staff of Mellow Parenting all appreciate that the programmes are effective and offer valuable support to families. With this in mind, the task for the organisation is to develop whilst maintaining the highest possible standards throughout all aspects of our work. The Board recognises that its key responsibility is good governance. We decided to put that at the heart of our annual training day in 2014 when we invited Eamon Connolly from EVH Ltd to guide us through a masterclass in Board responsibilities and roles. Board appraisals will become more significant in the coming years and we, on the Board of Mellow Parenting, want to establish best practice so that we are equipped to make good decisions and provide the support and guidance needed.

I am pleased to mention that we have strengthened the Board this year with two new members, Jackie McRae who has a background in Social Work and Law and Joy Barlow who has vast and varied professional experience in the field of supporting vulnerable families and children. A very warm welcome is extended to both.

It is always my great pleasure to meet up with the Programme Director and CEO in between Board meetings. Their commitment to Mellow Parenting is fundamental and, on behalf of the Board I wish to reiterate that we do not in any way take this for granted. Over the past year, I have observed that Rosemary MacKenzie has strengthened her management skills and has successfully met the challenges thrown up by a growing organisation. Dr Christine Puckering continues to inspire everyone connected to Mellow Parenting. It is of note that Christine's experience and depth of knowledge has been recognised well beyond our charity and we warmly congratulate her on being awarded a Winston Churchill Memorial Trust Travelling Fellowship.

The charity sector currently faces enormous challenges. The Board is fully aware that we may not continue to receive the level of grant funding which has been available in recent years. We have spent time strengthening our financial management to ensure that we are prepared and can adapt to whatever financial climate lies ahead.

I wish to finish on a high note by congratulating all the staff whose efforts led to the organisation being awarded the CANparent quality mark on 13th March 2015. This is a tremendous achievement and will bring welcome attention to Mellow Parenting.

Janie K Law
Chair, Mellow Parenting

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REPORT OF THE TRUSTEES FOR THE PERIOD ENDED
31ST MARCH 2015

CEO report 2014/15

One of the major decisions made by the Mellow Board during the last year was to adopt a 15 month financial year, from 1st January 2014 to 31st March 2015, thus bringing the organisation in line with most other voluntary and public sector organisations, but in particular with funders; Receiving funding on the 31st December, the last day of our financial year, to cover January to March of the following year required lots of explanation/discussion with our auditors as to why it should be ring-fenced income and not surplus.

Aside from this financial decision, I am pleased to say 2014/15 has again been a very productive year for Mellow Parenting including gaining the CANparent Quality mark.

Our Third Sector Early Intervention Funding for Mellow Bumps, Mellow Dads and Mellow Futures progressed well in the second year of funding and we head towards the end of 2014 that we will be awarded third year funding from 31st March 2015; this third year funding will be used to consolidate our learning, publish findings and put on a dissemination type event at the end of March 2016.

We continued our partnership work with MENCAP on Parent Pioneers: a three year project funded by the Department of Health to develop a parenting programme for parents with learning difficulties/disabilities. Mellow Futures, a perinatal programme for parents with learning difficulties and disabilities was born from the Parent Pioneer Project, and during the summer of 2015 the University of Bristol will publish an independent review of the programme and the London School of Economics will produce an independent cost benefit analysis. The DoH funding came to an end at the 31st March 2015, but by working together with Mencap, we hope to secure further funding to develop a Mellow Futures for Toddlers.

The THRIVE Project is now gaining momentum, with Mellow Bumps and Enhanced Triple P for Baby groups being delivered alongside Care as Usual. For further information on THRIVE, please visit <http://www.sphsu.mrc.ac.uk/research-programmes/sh/fiho/thrive.html>

Old and new staff: we lost James Fargie to clinical work last October; James had been with us just under three years, originally as the Mellow Bumps Co-ordinator and laterally as our Development Officer. James was a great member of staff, representing Mellow at many meetings and events and we were very sorry to lose him. However we wish him well in his future career. As James is an excellent Mellow Bumps Trainer, we still see him from time to time at training events. Sarah Breustedt also left us when she was offered a place on the Clinical Doctorate. We feel proud that we can encourage young people to work with us as a stepping stone to pursue their careers. We were joined in October 2014 by Heather Manclark as a part time training manager with the remit of tightening up our training programme, revising training session plans and looked at introducing a more formal accreditation structure for Mellow Practitioners. And finally, in January 2015, we were joined by Rachel Tainsh who will head up programme/project management. Both Heather and Rachel were, and still are, Mellow Trainers, so we already know them well.

Glasgow was the host city for the Commonwealth Games in 2014, and we took advantage of the Commonwealth Apprenticeship Initiative Programme by employing a young office administrator: Justine Coccozza started with us as a young 17 year old in May 2014. We are currently supporting her through her Business Administration Modules, and applauded her achievement of level two in January 2015. We will again support her to achieve her level 3 during the coming year.

Mellow Ready; Thanks to a successful Young Start Lottery application, our Mellow Ready Project was launched on the 1st September 2014 – Mellow Ready is a programme aimed at young people aged 15 to 25, focussing on relationships and possible future parenthood. We are in the processing of delivering groups to Young People who have experience care, and will report on this project later in 2015.

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REPORT OF THE TRUSTEES FOR THE PERIOD ENDED
31ST MARCH 2015

CEO's Report (continued)

Links with the University of Edinburgh

Mellow Parenting and the Department of Clinical and Health Psychology at the University of Edinburgh (through Dr Nuno Ferreira) have started a research collaboration that will initially focus on evaluating the efficacy of Mellow programmes from existing data. This will hopefully build into an in-depth collaboration that will allow the exploration of the processes by which MP programmes work and how they can be further refined/optimized. This collaboration stems from the natural overlap between the remit of Mellow Parenting and the newly formed Edinburgh Research Group in Developmental Psychopathology (<http://www.eidp.hss.ed.ac.uk/>).

Some of these projects are (and will be) conducted by post-graduate students (at MSc and Doctoral level) in Clinical Psychology from the University of Edinburgh. The outcomes and findings from these projects will form a large part of these students thesis research project.

There are several benefits for Mellow Parenting from this collaboration. The first will be that we will be associated with an independent assessor of our programmes, and that possible outcomes from research will provide useful information in terms of future developments of the our programmes. Secondly, this collaboration will allow for further data collection that otherwise would not have been possible due to staff and budget limitations. Thirdly, given the thesis model followed at the Department of Clinical and Health Psychology (students write up their thesis as publishable articles), there is a high probability that we will be highlighted as being part of the development of evidence-based practice in the field of parenting both in the UK and internationally.

Trainers Update Meetings

We continue our Trainers Update Dates twice a year: these are important event for our trainers who look forward to receiving updates on Mellow Programmes, discuss feedback from trainees over the past year, implementing changes and discussing accreditation processes. We welcome two new trainers last year, Martin Devlin and Joyce Mitchell, but were sorry to lose Carol Wilson and Jane Crane.

New initiatives

In partnership with SPS (Scottish Prison Service), our Mellow Dads Project Co-ordinator co-facilitated a Mellow Dads Group in HMP Greenock alongside two Prison Officers; the group was a pilot group and has led into the possibility of a further 5 Mellow Dads groups being delivered in 4 Scottish based prisons and one English site. These groups will build on the findings from our evaluation of the initial pilot group and will be used to test the feasibility of Mellow Dads as an effective intervention, in a prison setting. We will evaluate the groups in line with our research strategy, but we have also accepted an invitation from the School of Social and Political Science, University of Edinburgh to carry out an independent evaluation of these prison groups.

I look forward to continuing to work with the Mellow Board; however none of this would have been achievable without the input of the fantastic Mellow staff and trainers and I thank them for their continued loyalty and support – here's to another year!

Rosemary Mackenzie
CEO

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REPORT OF THE TRUSTEES FOR THE PERIOD ENDED
31ST MARCH 2015

Directors and Trustees

The Directors of the charitable company (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 year and since the year end, unless otherwise stated, were as follows:

Robin Balbernie
Alan Dunipace LLB
Janie K Law LLB
Jackie McRae LLB (Appointed 28.04.14)
George Mulveny
Barbara J Southern
Norma Corlette (Resigned 28.02.14)
Joy Barlow (Appointed 17.03.15)

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 Trustees meetings were held five times per year to review and agree major areas of policy. One of the meetings is held over a full day and includes a performance review and setting objectives for the following year.

Responsibility for reviewing key areas of activity and policy are delegated to sub-committees who report back to the Board meetings. These sub groups may include specialist co-opted members as well as trustees and include:

Human Resource Group
Finance Group
Strategy Group (with effect from 2013)

The day to day running of Mellow Parenting and the exercise of executive responsibility is delegated to the Chief Executive Officer.

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.

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REPORT OF THE TRUSTEES FOR THE PERIOD ENDED
31ST DECEMBER 2015

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.

During the first year of the Company Ltd by Guarantee status a policy on recruiting future members was put together and implemented. This policy has been used well.

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)

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 Chief Executive Officer
- 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 Board Development Review.

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REPORT OF THE TRUSTEES FOR THE PERIOD ENDED
31ST MARCH 2015

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.

Mellow Parenting has considered the risks and in particular those relating to operations and financing of the Charity and the Board are satisfied that systems are in place to mitigate their exposure to the major risks.

Achievements and Performance 2014/15

One of the major decisions taken by the Board was one to adopt a 15 month financial year from 1st January 2014 to 31st March 2015 to align the organisation to other voluntary and public sector organisations and also more importantly funders.

Another outstanding achievement in the year was being accredited as a CANparent Quality Mark Organisation. This allows us to pitch to Clinical Commissioning Groups in England and Wales as an Organisation with good robust parenting programmes.

We delivered Going Mellow (32), and Bumps (11) trainings through the year, including another training delivered in Tajikistan, and we now have a total of 3199 Practitioners trained throughout the world.

Two Trainers days were held in 2014/15, allowing trainers to attend and update their skills, review training evaluations and discuss training materials. These days were held in Glasgow and York.

Staff attended and presented at many conferences and exhibitions throughout the year, The World Association of Infant Mental Health 5 day congress in Edinburgh, and the MARCE Society three day congress in Swansea.

At the end of December 2014 we heard that the Scottish Government's Third Sector Early Intervention Fund managed by Big Lottery Grants, due to end in March 2015, were being extended for one further year. This allows our Mellow Bumps, Dads and Futures projects to be delivered to other areas throughout Scotland and giving us a larger dataset for evaluation. We also received, thanks to the Young Start Fund managed by Big Lottery, a yearlong grant to delivery our new Mellow Ready Project to young people who have experienced care.

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REPORT OF THE TRUSTEES FOR THE PERIOD ENDED
31ST MARCH 2015

We continue with a fairly steady staff base:

Rosemary Mackenzie	Chief Executive Officer
Christine Puckering	Programme Director
Rachel Tainsh	Project/Programme Manager and Mellow Ready Co-ordinator
Marie Renaud	Senior Trainer and on-line Supervisor
Alan McMaster	Development Officer/Mellow Dads Project Co-ordinator
Kristin O'Neill	Mellow Futures Co-ordinator
Raquib Ibrahim	Mellow Bumps Co-ordinator/Research Officer
Kirsten Patterson	Evaluation Assistant
Archie Dalrymple	Finance Officer
Maria O'Neill	Administrator
Sharon Kinloch	Voluntary Admin Assistant

Financial Review

Income from charitable activities for the 15 month period to 31 March 2015 was £763,340 compared with £490,236 for the year to 31 December 2013, this represents a year on year increase of some 24%. This is reflective of the investment into new projects and the expansion of our project delivery. Expenditure on charitable activities has increased to £724,212 for the 15 months in comparison with prior year of £428,588. Hence, a year on year increase of 35%, the majority of this increase is in relation to costs for uplift in staff numbers in the period to deliver our services and projects. The Charity made a net surplus of £13,636 for the period to 31 March 2015 (2013: surplus £46,323). The Board are satisfied with the result for the period and in particular the growth of the organisation during this time. The surplus when added to brought forward funds amounts to total funds of £581,468 as at 31 March 2015 (31 December 2013: £567,832).

Plans for 2015/16

Governance

- To continue to monitor the size of the Board, addressing any strengths and weakness and increase the size in accordance with requirement.
- Continue to work and improve on the Strategic/Business Plan taking the Organisation forward into 2016-2018
- Attend Governance and Board Appraisal training

Organisational

- To continue employment of all current staff, creation of new posts and to promote personal and career development of all staff where possible.
- Continue to increase bank of trainers.
- Continue to promote Mellow Programmes to ensure continued training requests.
- Continue to align Mellow Programmes within current and new Government strategies.
- Continue to seek the support of Jobs & Business in Glasgow when appropriate.

Activities

- Achieve delivery of at least 18 Going Mellow Training Groups through the year
- Achieve delivery of at least 10 Mellow Bumps training groups throughout the year
- Achieve the sale of at least 30 Mellow Bumps Packs
- Constantly review the Mellow Website and promote video inclusion
- Continue and expand the Bumps/Dads/Futures Projects
- To hire our training room to local organisations for training and meeting purposes
- To apply for funding to trial Mellow Kinship care

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REPORT OF THE TRUSTEES FOR THE PERIOD ENDED
31ST MARCH 2015

Partnership Working

Partnership working is an interesting avenue for the Organisation as a whole, and whilst wishing to protect the integrity of Mellow programmes and income, it is one which the Board and Staff wish to pursue further.

We will:

- Continue working with Aberlour Child Care Trust to develop Mellow Ready in Prison settings
- Further build our relationship with HMP Greenock, and other prisons in Scotland and England, to evaluate Mellow Dads Groups with the University of Edinburgh
- Continue to work with the Stefanou Foundation on a Domestic Abuse Programme to help protect babies

Membership

Continue with membership of SCVO, GCVS, Parenting UK and NIDOS (Network Of International Development Organisations In Scotland). The CEO and Programme Director have recently been invited to a new membership group of Programme Developers in the UK.

Trustees' Responsibilities

The trustees (who are also directors of Mellow Parenting Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which I've a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclosure 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 (as amended). They 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 trustees are aware:

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

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REPORT OF THE TRUSTEES FOR THE PERIOD ENDED
31ST MARCH 2015

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 year.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by charities (issued December 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:

A handwritten signature in black ink, appearing to read 'Janie K Law', with a long horizontal flourish extending to the right.

Name: Janie K Law
Date: 25 August 2015

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF MELLOW PARENTING LIMITED FOR THE PERIOD ENDED 31 MARCH 2015

We have audited the financial statements of Mellow Parenting Limited for the period ended 31 March 2015 which comprise the Statement of Financial Activities, Balance Sheet and related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

As explained more fully in the Trustees' Responsibilities Statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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

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

Scope of the audit of the financial statements

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

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs 31 March 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Opinion on other matter prescribed by the Companies Act 2006

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

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF MELLOW PARENTING FOR THE PERIOD ENDED 31 MARCH 2015

Matters on which we are required to report by exception

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

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

Wylie & Bisset LLP

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: 25th August 2015

MELLOW PARENTING LIMITED
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STATEMENT OF FINANCIAL ACTIVITIES
(including an Income and Expenditure Account)

FOR THE PERIOD ENDING 31 MARCH 2015

	Notes	Unrestricted £	Restricted £	15 Months 2015 Total £	2013 Total £
Incoming Resources					
Incoming resources from voluntary funds					
Voluntary income	3	942	285	1,227	800
Activities for generating funds	4	1,347	-	1,347	-
Investment income	5	2,909	-	2,909	4,696
Incoming resources from charitable activities	6	342,559	420,781	763,340	490,236
Total Incoming Resources		<u>347,757</u>	<u>421,066</u>	<u>768,823</u>	<u>495,732</u>
Resources expended					
Charitable activities	7	300,005	424,207	724,212	428,588
Governance costs	8	19,031	11,944	30,975	20,821
Total Resources Expended		<u>319,036</u>	<u>436,151</u>	<u>755,187</u>	<u>449,409</u>
Net incoming/(outgoing) resources before transfers		28,721	(15,085)	13,636	46,323
Transfers between funds		-	-	-	-
Net income/(expenditure) for the period		<u>28,721</u>	<u>(15,085)</u>	<u>13,636</u>	<u>46,323</u>
Reconciliation of Funds					
Total funds brought forward	18, 19	489,300	78,532	567,832	521,509
Total funds carried forward	18, 19	<u>518,021</u>	<u>63,447</u>	<u>581,468</u>	<u>567,832</u>

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

All incoming resources and resources expended derive from continuing activities.

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BALANCE SHEET AT 31 MARCH 2015

			2015	31 December 2013
	Notes	£	£	£
FIXED ASSETS				
Tangible Assets	13		5,366	7,693
CURRENT ASSETS				
Stock	14	36,908		42,428
Debtors	15	26,071		26,139
Cash at bank and in hand		538,400		515,995
		<u>601,379</u>		<u>584,562</u>
Creditors: amounts falling due within one year	16	<u>25,277</u>		<u>24,423</u>
NET CURRENT ASSETS			576,102	560,139
NET ASSETS			<u>581,468</u>	<u>567,832</u>
Unrestricted Funds				
Designated Funds	19	55,366		57,693
General Funds	19	<u>462,655</u>		<u>431,007</u>
			518,021	488,700
Restricted Funds	18		63,447	79,132
TOTAL FUNDS			<u>581,468</u>	<u>567,832</u>

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


Name: Barbara Southern

Date: 25th August 2015

Registered Company No: SC349127

MELLOW PARENTING LIMITED

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NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 MARCH 2015

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. Opening restricted funds were restated to reflect historic expenditure which had not been charged against the fund.

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 years; 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 MARCH 2015

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 contributes to its employees own personal pensions and as such does not operate a pension scheme.

The pension costs charged against profits represent the amount of contributions payable to the scheme in respect of the accounting year.

g) Taxation

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

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.

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NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2015

3. Voluntary Income

	Unrestricted £	Restricted £	15 months 2015 Total £	2013 Total £
Donations	942	285	1,227	800
	<u>942</u>	<u>285</u>	<u>1,227</u>	<u>800</u>

4. Activities for generating funds

	Unrestricted £	Restricted £	15 months 2015 Total £	2013 Total £
Room Hire	1,347	-	1,347	-
	<u>1,347</u>	<u>-</u>	<u>1,347</u>	<u>-</u>

5. Investment Income

	Unrestricted £	Restricted £	15 months 2015 Total £	2013 Total £
Bank interest	2,909	-	2,909	4,696
	<u>2,909</u>	<u>-</u>	<u>2,909</u>	<u>4,696</u>

6. Incoming Resources from Charitable Activities

	Unrestricted £	Restricted £	15 months 2015 Total £	2013 Total £
Training	292,059	-	292,059	172,526
Support and events	39,057	420,781	459,838	212,862
Other income	11,443	-	11,443	104,848
	<u>342,559</u>	<u>420,781</u>	<u>763,340</u>	<u>490,236</u>

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NOTES TO THE ACCOUNTS
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7. Resources Expended – Charitable Activities

	Direct costs £	Support Costs £	15 months 2015 Total £	2013 Total £
Training	113,478	159,913	273,391	216,198
Support and events	143,801	303,934	447,735	87,199
Research and development	3,086	-	3,086	125,191
	<u>260,365</u>	<u>463,847</u>	<u>724,212</u>	<u>428,588</u>

8. Resources Expended – Governance Costs

	Direct costs £	Support Costs £	15 months 2015 Total £	2013 Total £
Audit fee	3,966	-	3,966	4,001
Board training	-	-	-	120
Board meetings	1,082	-	1,082	987
Board travel	556	-	556	466
Staff costs	-	25,283	25,283	15,247
Board expenses	88	-	88	-
	<u>5,692</u>	<u>25,283</u>	<u>30,975</u>	<u>20,281</u>

9. Support Costs – Breakdown by Activities

	Training £	Support & Events £	Governance £	Basis Of Allocation
Wages and salaries	113,630	253,945	24,354	Time spent
Staff pensions	4,335	9,687	929	Time spent
Premises expenses	12,852	12,348	-	Time spent
Office expenses	15,948	15,321	-	Time spent
Sundry expenses	486	467	-	Time spent
Staff travel and expenses	12,662	12,166	-	Time spent
	<u>159,913</u>	<u>303,934</u>	<u>25,283</u>	

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NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2015

10. Net Incoming Resources for the Period

This is stated after charging:

	15 months 2015 £	2013 £
Depreciation	3,087	3,366
Auditors' Remuneration - Audit Fees	3,354	3,400
- Other services	612	300
- Under accrual in prior year	-	301

11. Staff Costs and Numbers

Staff costs were as follows:

	15 months 2015 £	2013 £
Salaries and wages	359,951	221,377
Social security costs	33,978	19,978
Other pension costs	14,951	12,766
Total	<u>408,880</u>	<u>254,121</u>

The charity had an average of 10 full time equivalent employees during the period (2013:7), 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 (2013: None).

12. Trustees' Remuneration and Related Party Transactions

No Trustees received any remuneration during the period (2013: None). £556 (2013: £466) of travelling expenses were reimbursed to 2 trustees (2013: 2) during the period.

The Charity paid £28,593 (2013: £38,719) 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.

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NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2015

13. Tangible Fixed Assets

	Fixtures, Fittings and Equipment £	Computer Equipment £	Total £
Cost or valuation			
At 1 January 2014	15,239	12,256	27,495
Additions	-	760	760
Disposals	(7,740)	(6,562)	(14,302)
At 31 March 2015	<u>7,499</u>	<u>6,454</u>	<u>13,953</u>
Depreciation			
At 1 January 2014	11,342	8,460	19,802
On disposals	(7,740)	(6,562)	(14,302)
Charge for the year	<u>1,469</u>	<u>1,618</u>	<u>3,087</u>
At 31 March 2015	<u>5,071</u>	<u>3,516</u>	<u>8,587</u>
Net book values			
At 31 March 2015	<u>2,428</u>	<u>2,939</u>	<u>5,366</u>
At 31 December 2013	<u>3,897</u>	<u>3,796</u>	<u>7,693</u>

The net book value at 31 March 2015 represents fixed assets used for:

	£	£	£
Charitable purposes	<u>2,428</u>	<u>2,939</u>	<u>5,366</u>

14. Stock

	2015 £	2013 £
Training Materials	<u>36,908</u>	<u>42,428</u>

15. Debtors

	2015 £	2013 £
Trade debtors	22,904	20,702
Other debtors	3,167	5,437
	<u>26,071</u>	<u>26,139</u>

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NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2015

16. Creditors: Amounts falling due within one Year

	2015 £	2013 £
Trade creditors	8,928	2,203
Accrued expenses	2,530	3,748
Deferred Income (Note 17)	-	17,000
Other taxes and social security	10,182	647
Other creditors	3,637	825
	<u>25,277</u>	<u>24,423</u>

17. Deferred Income

	2015 £
Balance at 1 January 2014	17,000
Amount released to incoming resources	(17,000)
Amount deferred in the period	-
	<u>-</u>
Balance at 31 March 2015	<u>-</u>

Deferred income comprised training income which was received in advance.

18. Restricted Funds

	Balance at 31 December 2013 £	Movement in funds			Balance at 31 March 2015 £
		Incoming resources £	Resources expended £	Transfers £	
BIG Fund Fathers & Parents with learning difficulties	47,839	211,465	248,031	-	11,273
BIG Fund Very Early intervention (Bumps)	30,618	106,953	114,266	-	23,305
MENCAP	75	52,458	41,585	-	10,948
Antenatel Parenting Support event	-	4,586	4,503	-	83
Mellow Babies in Govan	-	9,935	9,450	-	485
Mellow Ready Young start grant	-	35,669	18,316	-	17,353
	<u>78,532</u>	<u>421,066</u>	<u>436,151</u>	<u>-</u>	<u>63,447</u>

Fathers & Parents with learning difficulties - this is specific grant funding from the Scottish Government Third Sector Early Intervention Fund managed by the Lottery's Big Fund to fund the salaries, running and support costs to deliver Mellow Dads and Mellow Futures programmes, training to participant groups and funding supported travel and group delivery costs throughout Scotland.

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18. Restricted Funds (continued)

Very Early Intervention - this is specific grant funding from the Scottish Government's Third Sector Early Intervention Fund managed by the Lottery's Big Fund to fund the salaries, running and support costs to deliver Mellow Bumps programmes, training to participant groups and funding supported travel and group delivery costs throughout Scotland.

MENCAP – this is specific grant funding held by MENCAP from the Department of Health in England to trial the Mellow Futures Programme in England. Covers backfill, overheads and travel.

Antenatel Parenting Support event –

Mellow Babies in Govan –

Mellow Ready Young start grant –

19. Unrestricted Funds

	Balance at 31 December 2013	Movement in funds			Balance at 31 March 2015
	£	Incoming Resources £	Resources expended £	Transfers £	£
Designated Funds					
Research/Programme Development	20,000	-	20,000	15,000	15,000
Infant Mental Health Conference	-	-	-	5,000	5,000
Trainers/Practitioner Day	15,000	-	-	-	15,000
PHD Support	5,000	-	-	-	5,000
Tangible Fixed Assets	7,693	-	3,087	760	5,366
Attendance at external conference	10,000	-	10,000	10,000	10,000
	<u>57,693</u>	<u>-</u>	<u>33,087</u>	<u>30,760</u>	<u>55,366</u>
General Funds	431,607	347,757	285,949	(30,760)	462,655
	<u>489,300</u>	<u>347,757</u>	<u>319,036</u>	<u>-</u>	<u>518,021</u>

Research/Programme Development – Represents funds set aside to meet the costs of revising the MPOS and Mellow Dads programmes and others as they arise. Also included are funds allocated for updating materials for current programmes.

Infant Mental Health Conference - Represents funds set aside for the Infant Mental Health Conference.

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

PHD Support – Represents funds set aside to help provide grants to PhD students undertaking research solely based on Mellow Parenting.

Tangible Fixed Assets – Represents the amount of the charity's funds tied up in fixed assets.

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Attendance at external conference – This is to cover the cost of staff attending external conferences; travel, accommodation, entrance, fees etc. throughout the UK and further afield. It is essential that we have this budget to promote Mellow outwith Scotland.

20. Lease Commitments

At 31 March 2015 the charity had annual commitments of £Nil (2013: £16,800) under non-cancellable operating leases in respect of property which expire within 1 year.

21. Analysis of Net Assets between the Funds

	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	5,366	-	5,366
Net current assets	462,655	50,000	63,447	576,102
	<u>462,655</u>	<u>55,366</u>	<u>63,447</u>	<u>581,468</u>