MELLOW PARENTING LIMITED

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2011
MELLO PARENTING LIMITED
(A company limited by guarantee)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2011

CONTENTS

Legal and Administrative information 1

Trustees' Report 2 – 12

Auditors' Report 13 – 14

Statement of Financial Activities 15

Balance Sheet 16

Notes to the Financial Statements 17 – 25
MELLOW PARENTING LIMITED
(A company limited by guarantee)

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: SCO37384

Company Registration Number: SC349127

Trustees:
Maureen Smillie (Chair)
Alan Dunipace LLB
George Mulveny
Barbara Southern
Janie Kerr Law
Norma Helen Corlette

Executive Director: Rosemary Mackenzie

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
MELLOW PARENTING LIMITED  
(A company limited by guarantee) 

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 

31 DECEMBER 2011 

The directors are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2011. The legal and administrative information on page one forms part of this report.

Chair’s Report 

2011 has been another year of productive expansion for Mellow Parenting. Another generation has been added to the Mellow Portfolio, with the development and evaluation of Mellow Bumps. Quite a number of groups have been run by trained practitioners and the first evaluations are very positive.

To facilitate this expansion, James Fargie has been employed as our Teenage Mellow Bumps Coordinator, funding by Inspiring Scotland. He has been joined in the office by Harriet Waugh, our Research Assistant, who like James, brings a wealth of talent and experience to Mellow Parenting.

To complete our personnel changes, Maria O’Neill has taken over Vicky McKie’s role during Vicky’s maternity leave.

The only drawback to this expansion is that our offices, which seemed so spacious when we grew into the next-door premises, are once again very tight, both for staff and storage.

Rosemary Mackenzie, Executive Director, and Sharon Kinloch, Voluntary Admin Assistant complete the office staff, they are frequently joined at Harmony Row by Drs Christine Puckering and Marie Renaud, Senior Trainers, as well as by other friends of Mellow Parenting.

Mellow Parenting’s Board of Trustees has similarly grown in the past year. Although we were sad to lose the wisdom and experience of Dr Sister Mary Ross, we were fortunate to gain the legal expertise of Janie K Law and the entrepreneurial expertise of Norma Corlette. Jim Gardner who became a friend of Mellow Parenting when he was employed by Glasgow South-West Regeneration Agency, has taken up a place on the board, ensuring that we do not lose his talents*.

All thanks are due to Board members for their generous contributions to the various areas of Mellow Parenting which they support.

We look forward to continued consolidation and expansion of activities, not least our third international conference in 2012.

* Jim Gardner resigned in April 2012
MELLOW PARENTING LIMITED
(A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31 DECEMBER 2011

Manager’s Report

It is my pleasure to report that 2011 has been another exciting year of growth for Mellow Parenting, particularly with reference to the research, design and implementation of another new programme to our family of evidence-based programmes, Dad Matters……. An Antenatal Programme for Dads, which is being piloted early in 2012.

In 2010 we were pleased to be included as part of the Children’s Workforce Development Council’s “Parenting Practitioner 1000 Training Places” offer to train practitioners throughout England, and when this contract ended in March 2011, we had trained over 90 practitioners through the offer.

We were awarded a grant by the Luton Airport Authority to train practitioners in and around Luton and to deliver programmes to families within Luton. This has been instrumental in the setting up of a Luton Hub, in conjunction with Mr Tim Skinner, the Parenting Commissioner within Luton Borough Council. Links have been made with Stepping Stones in Luton, a social enterprise company supporting parents and children with substance abuse and mental health problems, and programmes are being delivered successfully by their staff and staff within local nursery school settings, with a formal evaluation on outcomes and cost effectiveness being submitted to NHS East of England. A project co-ordinator was employed on a short term contract to co-ordinate Mellow in Luton.

Success was also achieved in Mellow Parenting becoming a Venture within Inspiring Scotland’s Early Years Early Action Fund: an investment for one year was made to our Teenage Mellow Bumps Project and we welcomed James Fargie as the project co-ordinator in November 2011.

We also welcomed two new members of staff in October 2011: Harriet Waugh, Psychology Research Assistant, who is supporting the Teenage Bumps Project and who has begun work on another exciting new programme for the family of Mellow Programmes: Mellow Dads Lite, an online programme for dads. Maria O’Neill is covering Vicky McKie’s maternity leave; all three new members of staff are settling in very well.

I thank all staff and trainers of Mellow Parenting for their continued support throughout the year. Without them there would be no organisation.

I look forward to working with the Board of Mellow Parenting over the coming years to achieve recognition for Mellow Parenting as a powerful agent within early intervention.
MELLOW PARENTING LIMITED  
(A company limited by guarantee)  

REPORT OF THE TRUSTEES FOR THE YEAR ENDED  

31st DECEMBER 2011  

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:  

Maureen Smillie (Chair)  
Alan Dunipace LLB  
George Mulveny  
Barbara Southern  
Janie Kerr Law  
Norma Helen Corlette  
James Gardiner  
Sister Mary Ross MBE  
David Crosbie  

(appointed 31 March 2011)  
(appointed 9 June 2011)  
(appointed 31 March 2011, resigned 17 April 2012)  
(resigned 31 March 2011)  
(resigned 9 June 2011)  

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 reporting 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, which include the newly established Social Media group, are:  

- Human Resource Group  
- Policy Group  
- Finance Group  
- Social Media/Communication  

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

Governance 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.
MELLOW PARENTING LIMITED
(A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31st DECEMBER 2011

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.

During the first year of the Company Ltd by Guarantee Status a policy on recruiting future members was put together and implemented.

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 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.

Board Members take part in an annual self-appraisal system which is collated and used for further development.
MELLOW PARENTING LIMITED
(A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31st DECEMBER 2011

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 parents 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.

Achievements and Performance 2011

In April 2011 Mellow Parenting was awarded a grant by the Luton Airport Authority to train practitioners in and around Luton and to facilitate delivery of programmes directly to families within Luton. A Project Co-ordinator, Helena Buras, was employed on a short term contract to co-ordinate Mellow in Luton. Mr Tim Skinner, Parenting Commissioner within Luton Borough Council, has been instrumental in setting up the Luton Hub and links have been made with Stepping Stones in Luton with programmes being delivered successfully by their staff and staff within local school settings. A formal evaluation on outcomes and cost effectiveness is being submitted to NHS East of England, whose Innovation Fund funded an evaluation of the Mellow Project.

Mellow Parenting was also successful in being invited by Inspiring Scotland to become one of its Early Years Early Action Ventures. An investment for one year was made to our Teenage Mellow Bumps Project and we welcomed James Fargie as the project co-ordinator in November 2011. It is hoped that successful outcomes at the end of the first year (September 2012) and future funding from the Scottish Government will allow this project to be funded for a second year through Inspiring Scotland.
MELLOW PARENTING LIMITED  
(A company limited by guarantee)  

REPORT OF THE TRUSTEES FOR THE YEAR ENDED  

31st DECEMBER 2011  

Training Delivery  

A Children’s Workforce Development Council (CWDC), part of the Department for Education, to train up to 100 practitioners in the core Mellow Parenting Programme as part of the CWDC “Parenting Practitioner 1000 Places Training Offer 2010-2011” contract was offered to Mellow Parenting. The contract ended on the 4th March 2011 with just over 90 practitioners being trained in the core programme.  

With the addition of the routinely commissioned training courses, a total number of 225 Practitioners have been trained in the core MP programme during 2011, and 69 of those completing the Mellow Babies programme training.  

A total of 28 three day course training courses were delivered during 2011 and 8 one day Mellow babies courses.  

Two Mellow Bumps training courses were delivered, allowing 18 Bumps Practitioners to deliver Bumps programmes throughout the UK.  

The total number of trained Mellow Parenting Practitioners is now 2137.  

Trainers Days  

Trainers days are held bi-annually to allow Trainers to come together to discuss training materials, programme and experiences, to increase their skills and to review training evaluations to allow a formal quality assessment of training delivery. Co-trainers are introduced to trainers and senior trainers at these events. Two co-trainers were introduced at the June 2011 day which was held in London, and one new co-trainer was introduced at the November 2011 day in Glasgow.  

Babies Manual  

The Babies programme manual was reviewed and updated to a more practitioner friendly style during 2011 and feedback from trainers and practitioners has been extremely positive.  

Mellow Bumps  

The Mellow Bumps Programme continues to be well received with groups being delivered throughout England, Scotland, Northern Ireland, Iceland and Kuwait. Over 80 packs were bought, well over our predicted 50 packs for the year.  

Support and Supervision  

Our new robust support and supervision system is well in place with many practitioners seeking support and supervision via email and phone with Marie Renaud, and also our free face to face supervision within our Glasgow office on the last Tuesday of every month. Less frequent supervision has also been offered in London, Bristol and Darlington.  

Practitioners are now realising that formal support during the delivery of their groups help them achieve accreditation. We believe the availability of supervision at no charge is unique in the parenting intervention field and helps to maintain quality and programme fidelity.
MELLOW PARENTING LIMITED
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REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31ST DECEMBER 2011

Website

In March 2011 the new Website for Mellow Parenting was launched, and during the summer of 2011 Facebook was introduced.

Conferences and Exhibitions

Towards the end of 2011, as part of a promotions exercise, it was agreed that staff should attend conferences to exhibit the programme to raise awareness. As well as attending the annual two day Children in Scotland event in November, Mellow Parenting partnered with Children in Scotland to host the Parents as Partners Conference on the 7th December 2011 in Glasgow.

Staffing

Throughout 2011, the original core staff:

Rosemary Mackenzie Executive Director
Christine Puckering Consultant Psychologist and Senior Trainer
Jan Smith Finance Officer
Marie Renaud Senior Trainer and on-line supervisor
Vicky McKei Admin Assistant until October 2011 (maternity leave)
Sharon Kinloch Voluntary Admin Assistant

were joined by:

Rachel Stephen Luton Consultant (Consultancy Basis) April 2011
Maria O’Neill Admin Assistant (Maternity Cover) October 2011
Harriet Waugh Psychology Research Assistant October 2011
Helena Buras Luton Project Co-ordinator October 2011
James Fargie Teenage Bumps Co-ordinator November 2011

Board Progress

The annual board appraisal system allows the board to review its strengths and weaknesses and the 2011 review concluded that all board members were fully committed to the organisation, felt well informed about the organisation and their involvement and, finally but most importantly, enjoyed being part of the board.

The Board expanded in the earlier part of the year with the addition of three new board members, Ms Janie K Law, Ms Norma Corlette and Mr Jim Gardner. Sister Dr Mary Ross and Mr David Crosbie both stepped down from the board, with Mary joining the advisory panel.

Related parties

The Charity paid £12,042 during the year in respect of printing costs to C & G Print, a Company owned by Mr George Mulvery, Trustee.
MELLOW PARENTING LIMITED
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REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31st DECEMBER 2011

Financial Review

In the year to 31 December 2011 the charity has achieved a surplus of £84,625 (2010 – deficit £56,957), this surplus was ahead of the breakeven position that was budgeted at the start of 2011. The main reason for the surplus in the year was due to 2 one off grants amounting to approximately £93k and which were not fully expended in year to 31 December 2011. There is approx. £64k of carry forward included in the year end surplus that represents restricted funds received but not spent by 31 December 2011, these funds will be fully expended in the year to 31 December 2012.

The surplus for the year when added to brought forward reserves results in total funds at the year end of £502,989 (2010: £418,364). The Board are satisfied with the performance and are still actively sourcing new funding and also exploring and developing new training initiatives and invest in the research required for such programmes and their execution.

Principal Funding Sources

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

During the year to 31 December 2011 the Charity received two grants; one from Luton Airport and the other from Inspiring Scotland. These grants followed successful applications and will be invested in restricted projects going forward for investment in 2012.

Investment Policy

Previously, the trustees with reference to the reserves policy operated a policy of keeping available funds in cash. Bank accounts were continually reviewed in order to maximise the rate of deposit interest earned. However in 2010 a more secure Investment Policy was activated with funds being deposited in two Investment Bonds. One of these matured in December 2011 and was reinvested within the same financial organisation. This allows a reasonable fixed rate of return on maturity and does not expose the Charity to any investment risk nor tie up any liquid reserves for a term longer than 12 months at any one time.

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 31st December 2011 the Charity has approximately 18 months reserves (2010: 14 months). This position is continually monitored by the Board and the trustees believe that the current level of reserves is prudent and will be expected to decline going forward due to funding from training contracts reducing and also cash investment requirements for 2012 in relation to the release of the Mellow Bumps programme.
MELLOW PARENTING LIMITED
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REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31st DECEMBER 2011

Plans for 2012

Governance

To continue to monitor the size of the board, address any strengths and weaknesses and increase size in accordance with requirement.

To continue with the annual board members appraisal and address any issues arising from it.

Continue with the Annual Board Strategy day in September

To seek training in specific areas as identified and requested by board members.


Organisational

Continue employment of all current staff, promoting staff personal and career development.

Continue to increase the bank of trainers by recruiting new trainers.

Promote Mellow Parenting to ensure commissions are received from all areas to deliver training groups in the Core, Babies and Bumps Programmes.

Position Mellow Parenting within current and new Government strategies.

Devise formal Marketing Strategy to focus on Mellow Bumps, deliver up to 50 Mellow Bumps packs through 2012 and to train facilitator’s in the Bumps programme.

Build on the early Social Media and Communications Strategy to use social media to communicate our existence effectively.

Activities

Achieve delivery of at least 18 Mellow Parenting core Group and five Babies groups, over the year.

Achieve the sale of at least 50 Mellow Bumps Packs and the delivery of at least 6 training groups throughout the year.

Continue, develop and expand Mellow Luton.

Continue, develop and expand the work in New Zealand with the Ohomairangi Trust

Continue, develop and expand the Teenage Mellow Bumps Project.

Develop and promote the new Mellow Dads Lite Programme; a new on-line programme specifically made for Dads.

Continue to develop and pilot Dad Matters, a new Antenatal Dads Programme.
MELLOW PARENTING LIMITED
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REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31st DECEMBER 2011

Revise and publish the current Mellow Dads Manual

Work collaboratively with MENCAP in the further development of Mellow Futures, an adapted version of the core programme for Parents with Learning Disabilities.

Continue to attend the Scottish National Parenting Strategy Steering Group Meetings.

Organise a full day Practitioners Event in York and invite all practitioners to attend to update their knowledge and skills.

Host the Mellow Parenting Infant Mental Health Biennial conference in Edinburgh with prestigious international speakers.

Present at as many national and international conference as possible, including WAIMH in Cape Town April 2012.

Implement and monitor blog on the website, increase Facebook and Twitter activity in line with Social Media strategy.

Marketing

Develop Marketing Strategy and focus on raising awareness of the Mellow Bumps Programme.

Continue to exhibit at externally organised events around the UK.

Work towards Mellow Parenting being recognised as one of the best Early Intervention Tools at senior levels.

Revise all promotional material.

Membership

Continue with membership of SCVO, Parenting UK and the Scottish Charity Finance Directors’ Group.
MELLOWS PARENTING LIMITED
(A company limited by guarantee)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED

31ST DECEMBER 2011

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 give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the 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 judgments 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 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 (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 of 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.

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:

[signature]

Name: BARBARA SOUTHERN

Date: 14 May 2012
INDEPENDENT AUDITOR’S REPORT TO THE TRUSTEES AND MEMBERS OF MELLOW PARENTING LIMITED FOR THE YEAR ENDED 31ST DECEMBER 2011

We have audited the financial statements of Mellow Parenting Limited for the year ended 31st December 2011 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 12, 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 Annual Report to identify material inconsistencies with the audited financial statements. 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 31st December 2011 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’ Annual 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 YEAR ENDED 31ST DECEMBER 2011

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;

Signature: [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: 14 May 2012
MELLOW PARENTING LIMITED  
(A company limited by guarantee)  

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

FOR THE YEAR ENDING 31 DECEMBER 2011

<table>
<thead>
<tr>
<th>Notes</th>
<th>Unrestricted £</th>
<th>Restricted £</th>
<th>2011 Total £</th>
<th>2010 Total £</th>
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<tbody>
<tr>
<td></td>
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<tr>
<td><strong>Incoming Resources</strong></td>
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<td></td>
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<tr>
<td>Incoming resources from voluntary funds</td>
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<td></td>
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<tr>
<td>Voluntary income</td>
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<td>Investment income</td>
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<td>5,304</td>
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<td>Incoming resources from charitable activities</td>
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<td>294,754</td>
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<td><strong>Total Incoming Resources</strong></td>
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<td>394,586</td>
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<tr>
<td><strong>Resources expended</strong></td>
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<td>Costs of generating funds</td>
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<td>1,012</td>
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<td>Governance costs</td>
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<tr>
<td><strong>Total Resources Expended</strong></td>
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<td>290,895</td>
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<tr>
<td><strong>Net incoming/(outgoing) resources before transfers</strong></td>
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<td>84,625</td>
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<tr>
<td>Transfers between funds</td>
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<td>-</td>
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<tr>
<td><strong>Net income/(expenditure) for the year</strong></td>
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<td></td>
<td>84,625</td>
<td>(56,957)</td>
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<td><strong>Reconciliation of Funds</strong></td>
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<td>Total funds brought forward</td>
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<td><strong>Total funds carried forward</strong></td>
<td>18, 19</td>
<td>438,538</td>
<td>64,451</td>
<td>502,989</td>
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</tbody>
</table>

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

All incoming resources and resources expended derive from continuing activities.
MELLOW PARENTING LIMITED  
(A company limited by guarantee)  

BALANCE SHEET AT 31 DECEMBER 2011

<table>
<thead>
<tr>
<th></th>
<th>Notes</th>
<th>2011</th>
<th>2010</th>
</tr>
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<tbody>
<tr>
<td>Fixed Assets</td>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Tangible Assets</td>
<td>13</td>
<td>3,106</td>
<td>6,215</td>
</tr>
<tr>
<td>Current Assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock</td>
<td>14</td>
<td>11,004</td>
<td>2,277</td>
</tr>
<tr>
<td>Debtors</td>
<td>15</td>
<td>12,530</td>
<td>66,779</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>194,295</td>
<td>98,249</td>
<td></td>
</tr>
<tr>
<td>Investment bonds</td>
<td></td>
<td>300,000</td>
<td>300,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>517,829</td>
<td>467,305</td>
</tr>
<tr>
<td>Creditors: amounts falling due within one year</td>
<td>16</td>
<td>17,946</td>
<td>55,156</td>
</tr>
<tr>
<td>Net Current Assets</td>
<td></td>
<td>499,883</td>
<td>412,149</td>
</tr>
<tr>
<td>Net Assets</td>
<td></td>
<td>502,989</td>
<td>418,364</td>
</tr>
<tr>
<td>Unrestricted Funds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Designated Funds</td>
<td>19</td>
<td>63,106</td>
<td>74,215</td>
</tr>
<tr>
<td>General Funds</td>
<td>19</td>
<td>375,432</td>
<td>344,149</td>
</tr>
<tr>
<td></td>
<td></td>
<td>438,538</td>
<td>418,364</td>
</tr>
<tr>
<td>Restricted Funds</td>
<td>18</td>
<td>64,451</td>
<td>-</td>
</tr>
<tr>
<td>Total Funds</td>
<td></td>
<td>502,989</td>
<td>418,364</td>
</tr>
</tbody>
</table>

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: 14 May 2012

Registered Company No: SC349127
MELLOW PARENTING LIMITED
(A company limited by guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2011

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 years; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.
MELLOW PARENTING LIMITED
(A company limited by guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2011

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.
MELLOWS PARENTING LIMITED
(A company limited by guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2011

3. Voluntary Income

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted £</th>
<th>Restricted £</th>
<th>2011 Total £</th>
<th>2010 Total £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations</td>
<td>935</td>
<td></td>
<td>935</td>
<td>1,113</td>
</tr>
<tr>
<td>Grant income</td>
<td>-</td>
<td>93,593</td>
<td>93,593</td>
<td>5,000</td>
</tr>
</tbody>
</table>

Total: 935 + 93,593 = 94,528 £

4. Investment Income

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted £</th>
<th>Restricted £</th>
<th>2011 Total £</th>
<th>2010 Total £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank interest</td>
<td>5,304</td>
<td></td>
<td>5,304</td>
<td>187</td>
</tr>
</tbody>
</table>

Total: 5,304 + 0 = 5,304 £

5. Incoming Resources from Charitable Activities

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted £</th>
<th>Restricted £</th>
<th>2011 Total £</th>
<th>2010 Total £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Training</td>
<td>294,458</td>
<td></td>
<td>294,458</td>
<td>205,647</td>
</tr>
<tr>
<td>Support and events</td>
<td>296</td>
<td></td>
<td>296</td>
<td>21,991</td>
</tr>
</tbody>
</table>

Total: 294,754 + 0 = 294,754 £

6. Resources Expended – Costs of Generating Funds

<table>
<thead>
<tr>
<th></th>
<th>Direct costs £</th>
<th>Support Costs £</th>
<th>2011 Total £</th>
<th>2010 Total £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fundraising costs</td>
<td>1,012</td>
<td></td>
<td>1,012</td>
<td></td>
</tr>
</tbody>
</table>

Total: 1,012 + 0 = 1,012 £
MELLOW PARENTING LIMITED
(A company limited by guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2011

7. Resources Expended - Charitable Activities

<table>
<thead>
<tr>
<th></th>
<th>Direct Costs</th>
<th>Support Costs</th>
<th>2011 Total</th>
<th>2010 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Training</td>
<td>130,593</td>
<td>58,753</td>
<td>189,346</td>
<td>203,967</td>
</tr>
<tr>
<td>Support and events</td>
<td>4,954</td>
<td>39,693</td>
<td>44,647</td>
<td>43,974</td>
</tr>
<tr>
<td>Research and develop</td>
<td>-</td>
<td>66,450</td>
<td>66,450</td>
<td>34,092</td>
</tr>
<tr>
<td></td>
<td><strong>135,547</strong></td>
<td><strong>164,896</strong></td>
<td><strong>300,443</strong></td>
<td><strong>282,033</strong></td>
</tr>
</tbody>
</table>

8. Resources Expended – Governance Costs

<table>
<thead>
<tr>
<th></th>
<th>Direct Costs</th>
<th>Support Costs</th>
<th>2011 Total</th>
<th>2010 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Audit fee</td>
<td>3,078</td>
<td>-</td>
<td>3,078</td>
<td>2,644</td>
</tr>
<tr>
<td>Board training</td>
<td>50</td>
<td>-</td>
<td>50</td>
<td>175</td>
</tr>
<tr>
<td>Board meetings</td>
<td>422</td>
<td>-</td>
<td>422</td>
<td>346</td>
</tr>
<tr>
<td>Board travel</td>
<td>275</td>
<td>-</td>
<td>275</td>
<td>204</td>
</tr>
<tr>
<td>Staff costs</td>
<td>-</td>
<td>4,681</td>
<td>4,681</td>
<td>5,493</td>
</tr>
<tr>
<td></td>
<td><strong>3,825</strong></td>
<td><strong>4,681</strong></td>
<td><strong>8,506</strong></td>
<td><strong>8,862</strong></td>
</tr>
</tbody>
</table>

9. Support Costs – Breakdown by Activities

<table>
<thead>
<tr>
<th></th>
<th>Support &amp; Events</th>
<th>Research &amp; Develop</th>
<th>Governance</th>
<th>Basis Of Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>Allocation</td>
</tr>
<tr>
<td>Wages and salaries</td>
<td>30,695</td>
<td>23,718</td>
<td>51,658</td>
<td>4,322</td>
</tr>
<tr>
<td>Staff pensions</td>
<td>2,547</td>
<td>1,968</td>
<td>4,287</td>
<td>359</td>
</tr>
<tr>
<td>Premises expenses</td>
<td>6,973</td>
<td>3,829</td>
<td>2,871</td>
<td>-</td>
</tr>
<tr>
<td>Office expenses</td>
<td>12,033</td>
<td>6,507</td>
<td>4,955</td>
<td>-</td>
</tr>
<tr>
<td>Sundry expenses</td>
<td>184</td>
<td>101</td>
<td>76</td>
<td>-</td>
</tr>
<tr>
<td>Depreciation</td>
<td>1,585</td>
<td>870</td>
<td>653</td>
<td>-</td>
</tr>
<tr>
<td>Staff travel and expenses</td>
<td>4,736</td>
<td>2,600</td>
<td>1,950</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td><strong>58,753</strong></td>
<td><strong>39,693</strong></td>
<td><strong>66,450</strong></td>
<td><strong>4,681</strong></td>
</tr>
</tbody>
</table>
MELLOW PARENTING LIMITED
(A company limited by guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2011

10. Net Incoming Resources for the Year

This is stated after charging:

<table>
<thead>
<tr>
<th></th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation</td>
<td>3,109</td>
<td>3,108</td>
</tr>
<tr>
<td>Auditors' Remuneration - Audit Fees</td>
<td>2,748</td>
<td>2,260</td>
</tr>
<tr>
<td>-Under Accrual in prior year</td>
<td>330</td>
<td>384</td>
</tr>
</tbody>
</table>

11. Staff Costs and Numbers

Staff costs were as follows:

<table>
<thead>
<tr>
<th></th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and wages</td>
<td>121,225</td>
<td>81,506</td>
</tr>
<tr>
<td>Social security costs</td>
<td>11,235</td>
<td>8,549</td>
</tr>
<tr>
<td>Other pension costs</td>
<td>9,181</td>
<td>4,746</td>
</tr>
<tr>
<td>Trainers fees</td>
<td>30,449</td>
<td>45,688</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>172,070</td>
<td>140,489</td>
</tr>
</tbody>
</table>

The charity had an average of 3 full time equivalent employees during the year (2010:2), all of whom were fully involved in direct service delivery.

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

12. Trustees' Remuneration and Related Party Transactions

No Trustees received any remuneration during the year. £275 (2010: £204) of travelling expenses were reimbursed to 2 trustees (2010: 2) during the year.

The Charity paid £12,042 (2010: £12,606) during the year 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 year.
MELLOWS PAPERTING LIMITED
(A company limited by guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2011

13. Tangible Fixed Assets

<table>
<thead>
<tr>
<th></th>
<th>Fixtures, Fittings and Equipment</th>
<th>Computer Equipment</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Cost or valuation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 1 January 2011</td>
<td>9,385</td>
<td>6,562</td>
<td>15,927</td>
</tr>
<tr>
<td>Additions</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>At 31 December 2011</td>
<td>9,385</td>
<td>6,562</td>
<td>15,927</td>
</tr>
<tr>
<td>Depreciation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 1 January 2011</td>
<td>6,431</td>
<td>3,281</td>
<td>9,712</td>
</tr>
<tr>
<td>On disposals</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Charge for the year</td>
<td>1,468</td>
<td>1,641</td>
<td>3,109</td>
</tr>
<tr>
<td>At 31 December 2011</td>
<td>7,899</td>
<td>4,922</td>
<td>12,821</td>
</tr>
<tr>
<td>Net book values</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 31 December 2011</td>
<td>1,466</td>
<td>1,640</td>
<td>3,106</td>
</tr>
<tr>
<td>At 31 December 2010</td>
<td>2,934</td>
<td>3,281</td>
<td>6,215</td>
</tr>
</tbody>
</table>

The net book value at 31 December 2011 represents fixed assets used for:

<table>
<thead>
<tr>
<th></th>
<th>£</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charitable purposes</td>
<td>1,466</td>
<td>1,640</td>
<td>3,106</td>
</tr>
</tbody>
</table>

14. Stock

<table>
<thead>
<tr>
<th></th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Cue cards</td>
<td>274</td>
<td>355</td>
</tr>
<tr>
<td>Mellow Bumps packs</td>
<td>10,730</td>
<td>1,922</td>
</tr>
<tr>
<td></td>
<td>11,004</td>
<td>2,277</td>
</tr>
</tbody>
</table>
MELLOW PARENTING LIMITED
(A company limited by guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2011

15. Debtors

<table>
<thead>
<tr>
<th></th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Trade debtors</td>
<td>6,594</td>
<td>66,581</td>
</tr>
<tr>
<td>Other debtors</td>
<td>5,936</td>
<td>198</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>12,530</td>
<td>66,779</td>
</tr>
</tbody>
</table>

16. Creditors: Amounts falling due within one Year

<table>
<thead>
<tr>
<th></th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Trade creditors</td>
<td>2,081</td>
<td>22,325</td>
</tr>
<tr>
<td>Accrued expenses</td>
<td>3,314</td>
<td>3,352</td>
</tr>
<tr>
<td>Deferred Income (Note 17)</td>
<td>6,781</td>
<td>22,435</td>
</tr>
<tr>
<td>Other taxes and social security</td>
<td>4,399</td>
<td>5,287</td>
</tr>
<tr>
<td>Other creditors</td>
<td>1,371</td>
<td>1,757</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>17,846</td>
<td>55,156</td>
</tr>
</tbody>
</table>

17. Deferred Income

<table>
<thead>
<tr>
<th></th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
</tr>
<tr>
<td>Balance at 1 January 2011</td>
<td>22,435</td>
</tr>
<tr>
<td>Amount released to incoming resources</td>
<td>(22,435)</td>
</tr>
<tr>
<td>Amount deferred in the year</td>
<td>6,781</td>
</tr>
<tr>
<td><strong>Balance at 31 December 2011</strong></td>
<td>6,781</td>
</tr>
</tbody>
</table>

Deferred income comprises 2012 income which was received in advance.

18. Restricted Funds

<table>
<thead>
<tr>
<th></th>
<th>Balance at 31 December</th>
<th>Movement in funds</th>
<th>Balance at 31 December</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2010 £</td>
<td>Incoming resources</td>
<td>Transfers £</td>
</tr>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Luton Hub</td>
<td>-</td>
<td>73,250</td>
<td>21,473</td>
</tr>
<tr>
<td>Inspiring Scotland</td>
<td>-</td>
<td>20,343</td>
<td>7,669</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>-</td>
<td>93,593</td>
<td>29,142</td>
</tr>
</tbody>
</table>

Luton Hub- was utilised to meet the costs arising from the Luton Office which was established during the year.
Inpiring Scotland - was utilised to meet the general costs of the Mellow Bump Project.
19. Unrestricted Funds

<table>
<thead>
<tr>
<th>Designated Funds</th>
<th>Balance at 31 December 2010</th>
<th>Movement in funds</th>
<th>Balance at 31 December 2011</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>Incoming resources</td>
<td>£</td>
</tr>
<tr>
<td>Mellow Bumps/Mellow Dads Lite</td>
<td>30,000</td>
<td>-</td>
<td>10,000</td>
</tr>
<tr>
<td>Infant Mental Health Conference</td>
<td>6,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Trainers/Practitioner Day</td>
<td>12,000</td>
<td>-</td>
<td>10,000</td>
</tr>
<tr>
<td>Material Updates</td>
<td>10,000</td>
<td>-</td>
<td>10,000</td>
</tr>
<tr>
<td>Website/IT Development</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Supervision days</td>
<td>5,000</td>
<td>-</td>
<td>2,000</td>
</tr>
<tr>
<td>PHD Support</td>
<td>5,000</td>
<td>-</td>
<td>5,000</td>
</tr>
<tr>
<td>External Exhibitions and Conferences</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>South African Conference</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Tangible Fixed Assets</td>
<td>6,215</td>
<td>-</td>
<td>3,109</td>
</tr>
<tr>
<td></td>
<td>74,215</td>
<td>-</td>
<td>40,109</td>
</tr>
</tbody>
</table>

General Funds

<table>
<thead>
<tr>
<th></th>
<th>£</th>
<th>£</th>
<th>£</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>344,149</td>
<td>300,993</td>
<td>240,710</td>
<td>(29,000)</td>
<td>375,432</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>£</th>
<th>£</th>
<th>£</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>418,364</td>
<td>300,993</td>
<td>280,819</td>
<td>-</td>
<td>-</td>
<td>438,538</td>
</tr>
</tbody>
</table>

Mellow Bumps/Mellow Dads Lite - Represents funds set aside to meet the costs of the Mellow Bumps and Mellow Dads Lite projects.

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.

Material Updates - Represents funds set aside for material updates.

Supervision Days - Represents funds set aside for the supervision of trainers to help them achieve accreditation.

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

External Exhibitions and Conferences - Represents funds set aside for external exhibitions and conferences.

South African Conference - Represents funds set aside to fund employees who are attended and presenting at a conference in South Africa.

Tangible Fixed Assets - Represents the amount of the charity's funds tied up in fixed assets.
MELLOW PARENTING LIMITED
(A company limited by guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2011

20. Lease Commitments

At 31 December 2011 the charity had annual commitments of £8,928 (2010: £8,928) under non-cancellable operating leases in respect of property which expire within 1 year.

21. Analysis of Net Assets between the Funds

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Fund</th>
<th>Designated Funds</th>
<th>Restricted Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tangible fixed assets</td>
<td>3,106</td>
<td>-</td>
<td>-</td>
<td>3,106</td>
</tr>
<tr>
<td>Net current assets</td>
<td>372,326</td>
<td>63,106</td>
<td>64,451</td>
<td>499,883</td>
</tr>
<tr>
<td></td>
<td><strong>375,432</strong></td>
<td><strong>63,106</strong></td>
<td><strong>64,451</strong></td>
<td><strong>502,989</strong></td>
</tr>
</tbody>
</table>