

REGISTERED COMPANY NUMBER: SC236725 (Scotland)
REGISTERED CHARITY NUMBER: SC020989

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
SOUTH AYRSHIRE BEFRIENDING PROJECT**



SOUTH AYRSHIRE BEFRIENDING PROJECT

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FOR THE YEAR ENDED 31 MARCH 2023**

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SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The Object of the Charity, as stated in its current Memorandum of Association (paragraph 3), "shall be to relieve the suffering and distress of, advance the education of, and promote the welfare of children and young people within the South Ayrshire area, without distinction of political, religious, ethnic and other beliefs and opinions, by providing a Befriending Service for children and young people who may be in need by reason of ill-health, disability, financial hardship, or other disadvantage..."

Young people who are thought to be in need are referred to the charity from a number of sources.

In order to meet this objective, the Charity aims to:

- Work in partnership with other agencies involved with each young person to identify relevant needs and provide an appropriate service.
- Develop the young person's confidence and self-esteem through participation and integration in the community.
- Facilitate the empowerment of the young person through the focus of a one-to-one supportive befriending relationships.
- Support the young people to set their own targets to work to.
- Recruit, train and support adult volunteer befrienders from the local area to provide and maintain a positive befriending relationship for a minimum period of six months.
- Provide and sustain clear channels of communication between the Charity and referring agents, volunteer befrienders, young people and their families.

The main work of the staff of the Charity includes:

- Assessing referrals for entry criteria.
- Recruiting adult volunteers and completing an assessment process including interview, seeking references and acceptance for or confirmation of membership of The Protecting Vulnerable Groups (PVG) membership scheme as managed and delivered by Disclosure Scotland.
- Carrying out an initial comprehensive twelve-hour volunteer training programme in preparation for matching, as well as a final post-training review meeting before matching commences.
- Identifying appropriate matches and supporting the initial meetings of young person and volunteer.
- Monitoring ongoing matches for progress.
- Liaising with referrers, families, young people and volunteers.
- Supporting existing volunteers through regular reviews, further training and support meetings.
- Involvement in activities to promote the profile of the Charity.
- Involvement as appropriate in fundraising/grant seeking activities
- Ensuring that the charity is properly governed with appropriate policies and procedures in place which comply with current legislation.
- Supporting past/present young people to participate in the Young People's Committee which is a group run by the young people themselves to arrange outings and activities. It also acts as an advisory group to the Board, helping it to keep in touch with the young people whom the Charity serves.

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Operationally the Charity aims to enhance the quality of life for the young people it supports by offering him/her the opportunity to form a trusting relationship with the adult befriender with whom they are matched.

In this respect, the Charity has 5 key operational aims:

1. To reduce the social isolation in young people aged 8-18 years, by matching them with an adult befriender or buddy and offering them the opportunity to take part in a wide range of activities both on a one-to-one basis and in a group setting.
2. To raise young people's self-esteem and confidence.
3. To enable young people to make their own choices and decisions, leading to positive changes in their lives.
4. To recruit, train and support volunteers to develop long lasting and transferable skills which will be of benefit to themselves, the Charity and the wider community.
5. To take into consideration the views of all service users, particularly the young people, in our practice and future development.

Normally, each of the Charity's voluntary befrienders is encouraged and expected to provide informal and social support to young people who are socially isolated, and with whom he/she has been carefully matched. Normally each befriender and the young person will meet on a fortnightly basis for a few hours, when they may go for something to eat, play games (e.g. bowling), go shopping, go to the cinema together, or engage in any one of a variety of different activities.

At the start of the relationship there may be some individual identified objectives (e.g. building confidence and self-esteem or joining in with group activities). In fact, every young person that the Charity helps and supports is encouraged to set and work towards achieving personal goal(s), and to explore how their befriender can help him/her accomplish these.

The Charity also normally facilitates a Young People's committee. This Committee's purpose is not only to provide more opportunities for social engagement and friendships among our young people, but also to function as a forum by which our young people are consulted on project issues, thereby giving them the opportunity to have a say in how the Charity's services are developed and delivered.

- **Regular outings:** After the constraints on face-to-face meetings during the years of coronavirus restrictions and lockdown, with the help of its befriending volunteers the Charity was able in 2022-23 to resume regular one-to-one meetings between its young people and their befrienders, thus leading to a reduction in the young persons' social isolation.
In 2022-23 89% of young people participated in regular outings with their befriender - 80% in 2021-22.
- **Group outings:** At the start of the year attendance at group outings was lower than anticipated. These lower numbers may be the result of people's hesitance to return to mixing in groups following 2 years of Coronavirus restrictions. However, gradually over the course of 2022-23, group outings became increasingly well attended.
In 2022-23 55% of young people attended group outings - 72% in 2021-22.
- **Improved social networks:** Young people have experienced improved social networks through attendance at Project group activities, joint outings with other young people, and their befrienders, and or/ engaging with peers during the course of their one-to-one outings. Others have reported improved social networks in the community as a result of increased confidence or improved attendance at school.
In 2022-23 58% of young people improved social networks - 60% in 2021-22.
- **New experiences:** Young people were encouraged and supported to try a range of activities that otherwise they would not normally have the opportunity or courage to do.
For normal people such activities may seem unexceptional, but psychologically for the young people whom the Charity supports, they are hugely significant. Examples include snooker, visiting the transport museum, going to watch a football match, star-gazing, a head torch lit walk on the beach, a visit to the Burrell Collection, 10 pin bowling, planting flower pots, and an aerial tree top adventure.
In 2022-23 92% of young people tried a new experience - 71% in 2021-22.

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

- **Goal setting:** The Project has focused on goal setting throughout the year and has seen a record number of young people set and meet a goal this year.
One young person chose to climb a hill, another set up a bank account with support from his befriender - something he had really wanted to do for a long time but didn't know how. A number of young people chose to work on their independence and decision-making skills by ordering their own food, and/or making decisions about where and when to go for outings.
In 2022-23 50% of young people achieved a personal goal - 28% in 2021-22.
- **Coping positively with change at school, at home, and/or in the community:** Many of our young people have experienced positive change because of their befriending involvement; this change varies depending in the individual needs of the young person. One young person described how having a befriender has helped him settle into a new neighbourhood - he and his befriender have visited local places of interest which has led to him becoming more involved in his community; he recently joined a local gym and is beginning to build positive peer relationships.
In 2022-23 78% of young people experienced positive change - 74% in 2021-22.
- **Increased opportunity to make choices and be heard:** This objective is measured through, for example, young people engaging with opportunities such as choosing where to go for one-to-one outings, deciding on venues for group activities, participating in match reviews and directing the nature of our youth group meetings/work.
Having been forced in 2020 to suspend meetings of the Charity's Young People's Committee in line with the coronavirus pandemic socialising restrictions, in 2022/23 this forum was resurrected under the new title BeYou (chosen by the young people themselves) as a means of providing feedback and ideas for future activities from young people themselves. Although not yet fully up and running, progress is being made to achieve this early in 2023-24. For example, young people involved in the Committee have started work on developing project values and there are plans to provide input soon into developing a young person's page on the Project's website.
The Charity has also resumed inviting young people to its volunteer training sessions to speak to new recruits about what they think makes a good befriender. Feedback from the volunteers is that the session is invaluable and the young people do a marvellous job.
In 2022-23 87% of young people chose their own activities.
In 2022-23 80% of young people contributed to the direction of their own match.

Supplementary Benefits and Challenges

- **Relief aid:** For many of the young people whom the Charity matches with a befriending volunteer, their home background is one in which there is considerable deprivation, characterised by food poverty, energy poverty, etc. Throughout 2022-23 the Charity has continued to provide support as a registered referrer with our local food bank. We have also accessed toy banks, clothing banks, and emergency financial grants on behalf of young persons' families, given signposting to other services, and provided support, as and when necessary for referrals and access to other services.
- **Opportunities and personal development through volunteering:** The Charity has been supported through some very challenging times by way of a strong and committed team of volunteers. Ultimately it is these volunteers who have actually befriended our young people and made the real difference to their lives.

For this reason the Charity's staff have always placed, and will continue to place volunteer support at the centre of our delivery, enabling them not only to be better befrienders, but also develop their own personal career/vocation. In 2022-23 it became increasingly obvious that the ending of coronavirus lockdown restrictions marked a crossroads for both some existing volunteers and potential new volunteers. For various reasons, people seemed less keen or interested in making some of their precious time for voluntary work to actively help others less fortunate than themselves. As a result the Charity was faced with a critical problem in which, while sadly there was no shortage of young people in need of befriending support, there was a serious shortage of people willing to commit to being available to provide this support.

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

In recognition of the challenges associated with the recruitment of volunteers, midway through 2022-23, the Charity extended the working hours of one of its Coordinators by 33% to enable this person to concentrate these extra work hours on advertising, and promoting the Charity among groups and individuals from whom new volunteers might be recruited. Early evaluation of this change has been very positive, with an obvious increase in the number of volunteers being recruited. Nevertheless, the Charity recognises that such an effort may need to be on-going to counter the extent to which a reluctance to engage in voluntary work is fundamental social cultural change.

- Organisational development: Initially begun in 2021-22, the Charity has continued to develop and enhance its systems that enable its staff to work in smarter ways through the use of modern technology. In particular, in 2022-23, the Charity's website was extended through the creation of a 'members only' resource portal for volunteers. This provided befrienders with 24/7 access to training materials, useful links, health and safety advice, lone work guidance, new events, etc. Befrienders can also submit their monitoring and expense forms through the portal and can access administrative resources as and when required. Whilst the portal's resources themselves are not necessarily new, the ease with which volunteers can access them has been improved.

In making these changes the importance of maintaining effective data protection and security has been recognised as overridingly paramount, as information stored online about the young people, whom the Charity works with, may be highly sensitive.

FUTURE CHALLENGES AND DEVELOPMENTS

- For a number of years the Charity has become increasingly aware of the limitations arising from the constraints and limitations associated with its existing office premises - specifically the lack of space for confidential meetings, volunteer training, and one-to-one and/or group work with young people. A search for more suitable new premises was begun in 2022. After considerable time and effort, the Charity will be moving into new premises in the first half of 2023-24.
- The Charity has recognised that to a considerable number of people it appears as though it is part of the local Council - South Ayrshire Council - and not an independent charitable company. While the Charity's relationship and engagement with the Council is extremely important and should not be underestimated, there are times when the Charity's independence is important. In order to establish less confusion in outsiders' perceptions, the Charity has embarked on a rebranding process. With the help of a local company specialising in rebranding work, a new brand image has been created, for which an application to register it as a trade/service mark has been made to the Intellectual Property Office.

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

- The Charity continues to raise the majority of its funding from voluntary sources (e.g. awards from Charitable Trusts and Foundations, and voluntary donations from companies, other organisations and individuals). Earlier in this Report, the Charity's need for and dependence on volunteers to befriend young people has been emphasized. The Charity's need for the funding given either in response to funding applications submitted or 'out of the blue' and 'uncalled for' from voluntary sources is in its own way just as important and vital. Obviously without it the Charity would not be able to function at all. Nevertheless, its provision is not something we take for granted, and, so it is something for which words cannot express the true extent of our gratitude.
- A contractual Service Level Agreement has existed since 2013-14 between the Charity and South Ayrshire Council for funding in support of the provision of befriending services for young people. The Charity benefitted from the continuation of this agreement for 2021-22 and 2022-23. This benefit is characterised not only by the value of the financial contribution made by South Ayrshire Council to the Charity, but also the endorsement it represents to other funders of the value of the Charity's work in the local Council area.

The Charity has been advised that the Council has agreed to renew this agreement for a up to a further five years at a slightly greater sum per annum.

- Given both funding brought forward from 2021-22 and 2022-23's in-year funding, the Charity was more than fully funded for the year ended 31st March 2023, with income, and endowments for the year exceeding expenditure by nearly £20,000
- Through existing multi-year funding and reserves, the Charity has secured the funding needed to fully cover its budgeted costs for the year, 2023-24. In this respect the Charity's Trustees are again most grateful to all the funders involved - charitable trusts and foundations, South Ayrshire Council, companies, organisations and clubs, and private individuals.

RESERVES POLICY

The Statement of Financial Activities for the year show a net surplus of £19,447, the general reserve now stands at £137,144. An overview of the purpose of the Restricted Funds is detailed in note 12 of the financial statements.

The Trustees continue to support three designated reserves to reflect the possibility that, due to funding shortages in the future, the Charity's work becomes unsustainable.

- A Fixed Asset Reserve has been maintained to reflect funding tied up in fixed assets.
- In view of the relatively short-term nature of the Charity's funding, a Closure Reserve has continued to be funded to reflect potential closure costs, including redundancy and other costs.
- In addition to these, a Wind-down Reserve Fund, established in recognition of the particular demands that the work of the Charity has on forward planning, continues to be supported. This reserve recognises the particularly personal nature of the services provided by the Charity. In the event of a lack of funding, a wind-down period of 10 weeks is estimated to be necessary to allow for the appropriate ending of matches and liaison with South Ayrshire Council Social Work personnel as necessary. The Wind-down Reserve Fund is designated to cover costs during that period and/or allow the deadline to be delayed until the end of the financial year if insufficient funding has been secured for future years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

South Ayrshire Befriending Project is a charitable company limited by guarantee, incorporated on 12 September 2002. It is a registered charity. Its governing document is its Memorandum of Association. It conforms to current companies' legislation and meets the requirements of the Office of the Scottish Charity Regulator ('OSCR').

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Board of Trustees, which must comprise at least four but not more than twelve members, elects a Chairman from their number annually. Furthermore, one third of Trustees (or the nearest number upwards) must retire annually, but are eligible to be put forward for re-election, should they be so willing.

Due to the nature of the work carried out by the Charity, much focus is on the needs of vulnerable young people in Ayrshire. The Trustees therefore endeavour to ensure that the needs of this group are met through an appropriately skilled board group. They continue to seek out, by networking or personal contact, suitable individuals from professional and voluntary organisations who work with, or for, young people.

The Board also endeavour to ensure that Trustees embody a broad mix of traditional business skills and any apparent lack is regularly identified and support sought from appropriate sources.

As well as being provided with documentary and personal contact detailing the work of the Charity, potential new Trustees are invited to meet with the Charity staff and Board of Trustees in the office and to familiarise themselves with the day-to-day work of the Charity. This enables both the interested potential trustee and the existing charity personnel to make an informed decision as to whether appointment as a Trustee should follow, including obtaining PVG checks.

Once appointed, the Trustee follows, as soon as possible, a programme of induction which has been developed and is presented by the Company Secretary, covering such matters as:

- Obligations of Trustees under relevant legislation;
- Expectations of participation;
- Main documents which direct and govern the Charity's operations and activities including the Memorandum and Articles of Association, and the Charity's own Policies and Procedures; and
- Responsibilities to our current funders.

The Charity continues to review its Policies and Procedures on an ongoing basis to ensure they remain up to date, making revisions where necessary.

Organisational structure

The Charity has a Board of Trustees which meets nine to ten times per year (approximately once every six weeks) and is responsible for its direction and policy.

At the beginning of 2023-24 the Charity's staff complement comprised a full-time Project Manager, three part-time Project Coordinators (one working four days per week, one working 3 days per week, and one three days per week vacancy), and a full-time Project Administrator.

As mentioned previously in this Report the hours of work for the Project Coordinator working initially 3 days per week were extended to 4 days per week during 2022-23 for the purpose of making time for more effort targeting volunteer recruitment.

The vacant Project Coordinator post was filled with a short fixed-term contract early in 2022-23. As this short-term contract was terminated towards the end of 2022-23, a further process of recruitment was carried out, with the vacant post (3 days per week) being filled early in 2023/24.

Related parties

The Charity has a close relationship with South Ayrshire Council staff, local schools, teachers, health visitors, psychologists and many other professionals involved in the life and well-being of young people.

The Charity is a member of several supportive organisations (such as Befriending Networks, and Children in Scotland) through which, as well as participating in training, staff members network with colleagues working in similar environments.

The Charity enjoys a close relationship with many of its funders, several of whom offer practical as well as financial support.

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

Most risks identified by the Trustees are those which are covered by insurance.

The Charity's continuous review of its Policies and Procedures forms part of an ongoing, planned review and assessment of risk in relation to the Charity's operations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC236725 (Scotland)

Registered Charity number

SC020989

Registered office

Corespace (Viewfield Business Centre)
62 Viewfield Road
AYR
Ayrshire
KA8 8HH

Trustees

Mr C Groves
Mr A S Bruce
Miss J R Hamilton (resigned 25/8/2022)
Mrs P A Winton (resigned 19/4/2023)
Mrs J M Wilson
Mrs R M Pryde
Mrs K McLaughlin (appointed 17/8/2022)

Co-opted Trustee

Mrs L McCall

Company Secretary

Mrs J M Wilson

Independent Examiner

Mr Alistair Campbell FCCA
Galbraith Pritchards
20 Barns Street
Ayr
Ayrshire
KA7 1XA

Solicitors

Kilpatrick & Walker, 4 Wellington Square, Ayr, KA7 1EN

SOUTH AYRSHIRE BEFRIENDING PROJECT

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Company law requires the Trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and its surplus or deficit for the year.

In doing so the Trustees are required to:

- Select suitable accounting policies and then reasonably apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that financial statements comply with the Companies Act 1985 and those provisions of the Companies Act 2006 being in force. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees would like to place on record their thanks and appreciation to staff, volunteers, funders and other supporters who have all contributed significantly to the effectiveness of the Charity during the past year.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on16/08/2023..... and signed on its behalf by:



Mr C Groves - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SOUTH AYRSHIRE BEFRIENDING PROJECT**

I report on the accounts for the year ended 31 March 2023 set out on pages ten to twenty two.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Alistair Campbell FCCA
The Association of Chartered Certified Accountants

Galbraith Pritchards
20 Barns Street
Ayr
Ayrshire
KA7 1XA

Date:17/8/2023.....

SOUTH AYRSHIRE BEFRIENDING PROJECT

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,818	-	2,818	4,546
Charitable activities					
Grants Receivable	5	81,900	113,660	195,560	175,064
Other trading activities	3	-	-	-	136
Investment income	4	<u>982</u>	<u>-</u>	<u>982</u>	<u>460</u>
Total		<u>85,700</u>	<u>113,660</u>	<u>199,360</u>	<u>180,206</u>
EXPENDITURE ON					
Charitable activities					
Costs Directly Allocated to Activities	6	10,695	7,158	17,853	15,057
Raising Funds		1,328	889	2,217	-
Befriending Service		69,121	88,537	157,658	130,243
Support Costs		<u>2,185</u>	<u>-</u>	<u>2,185</u>	<u>2,137</u>
Total		<u>83,329</u>	<u>96,584</u>	<u>179,913</u>	<u>147,437</u>
NET INCOME		2,371	17,076	19,447	32,769
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>134,773</u>	<u>19,966</u>	<u>154,739</u>	<u>121,970</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>137,144</u></u>	<u><u>37,042</u></u>	<u><u>174,186</u></u>	<u><u>154,739</u></u>

The notes form part of these financial statements

SOUTH AYRSHIRE BEFRIENDING PROJECT

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
FIXED ASSETS					
Tangible assets	13	2,188	-	2,188	2,652
CURRENT ASSETS					
Debtors	14	7,331	9,195	16,526	5,470
Cash at bank and in hand		<u>136,787</u>	<u>27,847</u>	<u>164,634</u>	<u>152,983</u>
		144,118	37,042	181,160	158,453
CREDITORS					
Amounts falling due within one year	15	(9,162)	-	(9,162)	(6,366)
NET CURRENT ASSETS					
		<u>134,956</u>	<u>37,042</u>	<u>171,998</u>	<u>152,087</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>137,144</u>	<u>37,042</u>	<u>174,186</u>	<u>154,739</u>
NET ASSETS					
		<u>137,144</u>	<u>37,042</u>	<u>174,186</u>	<u>154,739</u>
FUNDS					
Unrestricted funds	16			137,144	134,773
Restricted funds				<u>37,042</u>	<u>19,966</u>
TOTAL FUNDS					
				<u>174,186</u>	<u>154,739</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

SOUTH AYRSHIRE BEFRIENDING PROJECT

BALANCE SHEET - continued
31 MARCH 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16/03/2023 and were signed on its behalf by:

Christopher R. Groves

Mr C Groves - Trustee

Rosemary Pryde

Mrs R M Pryde - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Trustees consider that there are no material uncertainties about the company's abilities to continue as a going concern.

**CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION
UNCERTAINTY**

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 33% on reducing balance

TAXATION

The charity is exempt from corporation tax on its charitable activities. The charity is not registered for Value Added Tax and, accordingly, any such irrecoverable tax is included in the expenditure concerned.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

VOLUNTARY HELP

The value attached to these unpaid volunteers has not been quantified. However, South Ayrshire Befriending Project acknowledge the reduction in running costs achieved by such help.

FINANCIAL INSTRUMENTS

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	31/3/23	31/3/22
	£	£
Donations	<u>2,818</u>	<u>4,546</u>

3. OTHER TRADING ACTIVITIES

	31/3/23	31/3/22
	£	£
Fundraising events	<u>-</u>	<u>136</u>

4. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Deposit account interest	<u>982</u>	<u>460</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31/3/23	31/3/22
	£	£
Grants	<u>195,560</u>	<u>175,064</u>

Grants received, included in the above, are as follows:

	31/3/23	31/3/22
	£	£
BBC Children in Need	49,583	32,235
South Ayrshire Council	29,000	29,000
R S Macdonald Charitable Trust	27,000	5,000
Henry Smith Charity	20,000	20,000
The Robertson Trust	29,900	26,000
The Rozelle Trust	5,000	-
Cash for Kids	<u>630</u>	<u>1,050</u>
Carried forward	161,113	113,285

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	31/3/23	31/3/22
	£	£
Brought forward	161,113	113,285
The Stairway Charitable Trust	10,000	10,000
Big Lottery Fund	22,947	22,279
Other Funders	-	27,000
STV Winter Appeal	-	2,000
Local Giving - Magic Little Grants	-	500
The Darroch Charitable Trust	<u>1,500</u>	<u>-</u>
	<u>195,560</u>	<u>175,064</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Costs Directly Allocated to Activities	17,853	-	17,853
Raising Funds	2,217	-	2,217
Befriending Service	157,658	-	157,658
Support Costs	<u>-</u>	<u>2,185</u>	<u>2,185</u>
	<u>177,728</u>	<u>2,185</u>	<u>179,913</u>

7. SUPPORT COSTS

	Governance costs £
Support Costs	<u>2,185</u>

Included in governance costs is £770 + VAT representing the remuneration paid for the independent examination.

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/23	31/3/22
	£	£
Depreciation - owned assets	<u>1,094</u>	<u>1,326</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

10. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/3/23	31/3/22
Average number of employees	<u>5</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,546	-	4,546
Charitable activities			
Grants Receivable	88,000	87,064	175,064
Other trading activities	136	-	136
Investment income	<u>460</u>	<u>-</u>	<u>460</u>
Total	<u>93,142</u>	<u>87,064</u>	<u>180,206</u>
EXPENDITURE ON			
Charitable activities			
Costs Directly Allocated to Activities	13,942	1,115	15,057
Befriending Service	42,756	87,487	130,243
Support Costs	<u>2,137</u>	<u>-</u>	<u>2,137</u>
Total	<u>58,835</u>	<u>88,602</u>	<u>147,437</u>
NET INCOME/(EXPENDITURE)	34,307	(1,538)	32,769
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>100,466</u>	<u>21,504</u>	<u>121,970</u>
TOTAL FUNDS CARRIED FORWARD	<u>134,773</u>	<u>19,966</u>	<u>154,739</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

12. FUNDERS

South Ayrshire Befriending Project has the following funds:

BBC Children in Need

Grant given over three years - 2020/21 - 2023/24 - towards the Project's employment costs (gross salaries, employer's national insurance contributions and employer's pension contributions) for two Coordinators.

BBC Children in Need - "Cost of Living increase"

A grant increase of £500 which "can be used for both core and project costs to help meet rising costs and respond to increased demand e.g., keeping youth centres warm, fuel for outreach and trips, increased staffing hours, etc."

Big Lottery Fund - "Improving Lives"

Grant given over three years - 2020/21 - 2023/24 - towards the Project's costs incurred across the range of befriending activities (including travel costs, entry fees, refreshment, and group outings).

Cash For Kids (Basic Essentials Family Grants)

Grant given to support children up to the age of 18 (and their families) who are living in or affected by poverty for basic essentials such as food, toiletries, clothing, school uniforms, heating, electricity, mobile phone top-ups, and baby food.

South Ayrshire Charitable Trust

Grant given towards part-fund the Project's work, enabling it to deliver activities meeting the continued need of socially isolated young people affected by multiple disadvantage and adversities in South Ayrshire.

South Ayrshire Council

Grant given towards the Project's direct costs (including salaries) incurred in the provision of a befriending service in South Ayrshire in 2022/23.

The Darroch Charitable Trust

Grant given without specifying any restriction(s).

The Henry Smith Charity

Grant given towards three years' running costs (2021/22 - 2023/24) of a project providing befriending support to isolated and disadvantaged young people in South Ayrshire.

The Robertson Trust (2021/22 - 2023/24)

Grant given towards the Project's core running costs.

The Robertson Trust - "Cost of Living Uplift payment"

An additional grant payment of £3,900 in recognition of the Cost of Living challenges over the winter months, particularly in respect of the increased costs of energy.

The Robertson Trust (Small Grants Programme)

Grant given towards equipment and infrastructure costs associated with the development of new premises for the Project to lease and move to.

The Rozelle Trust

Grant given towards core costs of the Charity.

The R S Macdonald Charitable Trust

Grant given towards core running costs over three years from 2021/22 - 2023/24.

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

12. FUNDERS - continued

The Stairway Charitable Trust

Grant given without restriction on what or when the money would be spent. None of this grant was used in either 2021-22 or 2022-23, and is, therefore, one of the reasons for the significant amount in General unrestricted funds.

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2022	16,129
Additions	<u>630</u>
At 31 March 2023	<u>16,759</u>
DEPRECIATION	
At 1 April 2022	13,477
Charge for year	<u>1,094</u>
At 31 March 2023	<u>14,571</u>
NET BOOK VALUE	
At 31 March 2023	<u>2,188</u>
At 31 March 2022	<u>2,652</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23 £	31/3/22 £
Other debtors	14,661	2,483
Accrued income	30	25
Prepayments	<u>1,835</u>	<u>2,962</u>
	<u>16,526</u>	<u>5,470</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Accrued expenses	<u>9,162</u>	<u>6,366</u>

16. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	Transfers between funds	At 31/3/23
	£	£	£	£
Unrestricted funds				
General fund	89,163	2,371	(5,029)	86,505
Designated - Capital	2,652	-	(464)	2,188
Designated - Closure	11,614	-	1,190	12,804
Designated - Wind-down	<u>31,344</u>	<u>-</u>	<u>4,303</u>	<u>35,647</u>
	134,773	2,371	-	137,144
Restricted funds				
BBC Children in Need	-	5,574	-	5,574
R S Macdonald Charitable Trust	-	9,195	-	9,195
Big Lottery Fund	<u>19,966</u>	<u>2,307</u>	<u>-</u>	<u>22,273</u>
	<u>19,966</u>	<u>17,076</u>	<u>-</u>	<u>37,042</u>
TOTAL FUNDS	<u>154,739</u>	<u>19,447</u>	<u>-</u>	<u>174,186</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	85,700	(83,329)	2,371
Restricted funds			
South Ayrshire Council	29,000	(29,000)	-
BBC Children in Need	49,083	(43,509)	5,574
Cash for Kids	630	(630)	-
R S Macdonald Charitable Trust	12,000	(2,805)	9,195
Big Lottery Fund	<u>22,947</u>	<u>(20,640)</u>	<u>2,307</u>
	<u>113,660</u>	<u>(96,584)</u>	<u>17,076</u>
TOTAL FUNDS	<u>199,360</u>	<u>(179,913)</u>	<u>19,447</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	65,752	34,307	(10,896)	89,163
Designated - Capital	1,566	-	1,086	2,652
Designated - Closure	7,938	-	3,676	11,614
Designated - Wind-down	<u>25,210</u>	<u>-</u>	<u>6,134</u>	<u>31,344</u>
	100,466	34,307	-	134,773
Restricted funds				
BBC Children in Need	3,114	(3,114)	-	-
The Robertson Trust	1,803	(1,803)	-	-
Big Lottery Fund	<u>16,587</u>	<u>3,379</u>	<u>-</u>	<u>19,966</u>
	<u>21,504</u>	<u>(1,538)</u>	<u>-</u>	<u>19,966</u>
TOTAL FUNDS	<u><u>121,970</u></u>	<u><u>32,769</u></u>	<u><u>-</u></u>	<u><u>154,739</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,142	(58,835)	34,307
Restricted funds			
South Ayrshire Council	29,000	(29,000)	-
BBC Children in Need	32,235	(35,349)	(3,114)
The Robertson Trust	-	(1,803)	(1,803)
Cash for Kids	1,050	(1,050)	-
Big Lottery Fund	22,279	(18,900)	3,379
STV Winter Appeal	2,000	(2,000)	-
Local Giving - Magic Little Grants	<u>500</u>	<u>(500)</u>	<u>-</u>
	<u>87,064</u>	<u>(88,602)</u>	<u>(1,538)</u>
TOTAL FUNDS	<u><u>180,206</u></u>	<u><u>(147,437)</u></u>	<u><u>32,769</u></u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	65,752	36,678	(15,925)	86,505
Designated - Capital	1,566	-	622	2,188
Designated - Closure	7,938	-	4,866	12,804
Designated - Wind-down	<u>25,210</u>	<u>-</u>	<u>10,437</u>	<u>35,647</u>
	100,466	36,678	-	137,144
Restricted funds				
BBC Children in Need	3,114	2,460	-	5,574
The Robertson Trust	1,803	(1,803)	-	-
R S Macdonald Charitable Trust	-	9,195	-	9,195
Big Lottery Fund	<u>16,587</u>	<u>5,686</u>	<u>-</u>	<u>22,273</u>
	<u>21,504</u>	<u>15,538</u>	<u>-</u>	<u>37,042</u>
TOTAL FUNDS	<u>121,970</u>	<u>52,216</u>	<u>-</u>	<u>174,186</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	178,842	(142,164)	36,678
Restricted funds			
South Ayrshire Council	58,000	(58,000)	-
BBC Children in Need	81,318	(78,858)	2,460
The Robertson Trust	-	(1,803)	(1,803)
Cash for Kids	1,680	(1,680)	-
R S Macdonald Charitable Trust	12,000	(2,805)	9,195
Big Lottery Fund	45,226	(39,540)	5,686
STV Winter Appeal	2,000	(2,000)	-
Local Giving - Magic Little Grants	<u>500</u>	<u>(500)</u>	<u>-</u>
	<u>200,724</u>	<u>(185,186)</u>	<u>15,538</u>
TOTAL FUNDS	<u>379,566</u>	<u>(327,350)</u>	<u>52,216</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

SOUTH AYRSHIRE BEFRIENDING PROJECT

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	31/3/23 £	31/3/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,818	4,546
Other trading activities		
Fundraising events	-	136
Investment income		
Deposit account interest	982	460
Charitable activities		
Grants	<u>195,560</u>	<u>175,064</u>
Total incoming resources	199,360	180,206
EXPENDITURE		
Charitable activities		
Wages	107,495	86,500
Social security	4,204	3,040
Pensions	2,311	1,732
Rates and water	176	264
Insurance	1,486	1,544
Light and heat	2,657	1,889
Telephone	4,481	6,439
Postage and stationery	1,517	1,691
Advertising	3,879	2,196
Relocation expenses	7,245	-
Staff travel and subsistence	875	27
Staff training	902	1,036
Staff meetings	421	76
Staff PVG	54	36
Volunteers' training	1,803	1,390
Befriending and excursion costs	20,386	16,756
Rent	13,612	13,944
Sundries	956	3,035
Repairs and maintenance	334	564
Cleaning	1,371	1,261
Payroll expenses	308	296
Fundraising costs	19	130
Fixtures and fittings depreciation	1,094	1,326
Bank charges	<u>142</u>	<u>128</u>
	177,728	145,300

This page does not form part of the statutory financial statements

SOUTH AYRSHIRE BEFRIENDING PROJECT

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	31/3/23 £	31/3/22 £
Support costs		
Governance costs		
Accountancy	972	924
Legal fees	<u>1,213</u>	<u>1,213</u>
	<u>2,185</u>	<u>2,137</u>
Total resources expended	<u>179,913</u>	<u>147,437</u>
Net income	<u>19,447</u>	<u>32,769</u>

This page does not form part of the statutory financial statements
