

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

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
SOUTH AYRSHIRE BEFRIENDING PROJECT**

Galbraith Pritchards
20 Barns Street
Ayr
Ayrshire
KA7 1XA

SOUTH AYRSHIRE BEFRIENDING PROJECT

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FOR THE YEAR ENDED 31 MARCH 2022**

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SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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 2022. 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 the 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 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 ("#SABP Squad") 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 2022

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 (#SABP Squad). This group's purpose is not only to provide more opportunities for social engagement and friendships among our young people, but also to consult our young people on project issues, thereby giving them the opportunity to have a say in how the Charity's services are developed and delivered.

Bearing in mind the Charity's operational aims and the COVID-19 lockdown limitations on social engagement and distancing specified by the Scottish government, 2021-22 was only marginally less challenging for the Charity than 2020-21 had been.

2020-21's coronavirus restrictions and limitations had put on hold much of the Charity's fundamental work, particularly assessing and taking on new young person matches. As a result, the Charity began the year with just 17 active ongoing matches. With the collaboration of existing volunteers, efforts continued to be made throughout 2021-22 (as far as possible as lockdown limitations were eased and/or retightened) to provide some effective support for these matches. As a result, some considerable progress and achievements were made in the interests of and benefitting the young people engaged by the Charity in its work.

- **Regular outings:** The frequency of one-to-one outings was adversely affected by coronavirus throughout the year, due to periods of self-isolation (through actual positive cases of coronavirus or as a close contact of someone with coronavirus). Nevertheless, the Charity still achieved in excess of 300 one-to-one support meetings. The majority of our young people managed to meet regularly with their befriender during the reporting period thus leading to a reduction in their social isolation.
Early in the year, young people and befrienders were unable to car share due to government guidance, and outings were limited to outdoors, with just a local walk and talk in the community. As restrictions began to ease young people were able to experience a wider range of activities and opportunities.
80% of young people participated in regular outings with their befriender.

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

- **Group outings:** Group outings resumed in May 2021 for the first time since the start of the pandemic with the majority taking place outdoors. Ten group outings were delivered, including two forest activity days at an Outdoor Education Centre, a beach clean, a 'Have Your Say Day', and the opportunity to attend a first aid course to learn lifesaving skills and a water sports team building day.
Group outings were well attended for much of the year, with more than half of our actively matched young people attending group activities.
Generally, feedback from the young people has been very positive - "I can't wait until the next group activity, so I can see my friends", although it was noted that some group outings, especially during the winter months, were less well attended, as the outings were mostly outdoor events coupled with the high incidence of coronavirus in the community during this period of the year.
72% of young people attended group outings.
- **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.
60% of young people improved social networks.
- **New experiences:** Young people were supported to try a range of activities that otherwise they wouldn't 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 an urban scavenger hunt, fishing, flying a kite, bird watching, a silent disco, horse riding, the golf driving range, a trip to the Robert Burns museum, and making pancakes.
For young people in socially isolated circumstances, they have reported that trying new activities helps them feel more confident in themselves. For example, one young person, after going tubing said: "I've never been tubing before. I didn't know what it was. It was mad! I was good at it. I want to go again".
71% of young people tried a new experience.
- **Goal setting:** The Charity's young people were supported to work towards a goal of their choosing. Examples include getting a job, working on confidence, and attending a group activity.
The young person who secured a job did so with the encouragement of her befriender; her life has been transformed (in terms of increased confidence and social opportunities) to the extent that she no longer needs befriending support.
Another young person and their befriender used their activity time to walk, get fit, and increase their physical activity. This young person's goal was to take part in the sponsored virtual Kilt Walk 2021 and they successfully walked 5k. They were able to use this experience to support their Duke of Edinburgh requirements.
The Charity's ability to facilitate the young people's achievements of goals they have set has been particularly difficult, due to the effect of the coronavirus lockdown restrictions. For example, the goal of a young person to maintain regular attendance at school would have been to some extent disabled by school closures.
28% of young people achieved a personal goal.
- **Coping positively with change at school, at home, and/or in the community:** For many of our young people the early days of the pandemic were very daunting. Those who were already struggling at school, for example, found it extremely difficult to return.
Befriending helped a lot. Being out once a fortnight, establishing routines again, and socialising with others all had a positive effect and helped ease the transition back to 'normality'.
74% of young people experienced positive change.
- **Increased opportunity to make choices and be heard:** As a direct result of coronavirus restrictions, this outcome (in which young people are encouraged choose where to go for one-to-one outings, to decide on venues for group activities, to participate in match reviews and to direct the nature of the Charity's youth group meetings/work) has been one of the most difficult to meet during 2021/22. It has not always been possible to enable young people to do what they have said they would like to do as lockdown restrictions have made some activities effectively 'out of bounds'. Nevertheless, with the exceptional and invaluable support of its volunteers, the Charity has done its best where possible to include young people in the review process and decision making.

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Since August 2021, with the majority of restrictions being eased, some progress was made in this area, and in order to address the imbalance a 'Have Your Say Day' was held in October, through which young people's views were sought on a number of matters, including ideas for future group outings, volunteer recruitment, and contributing to the Charity's newsletter.

- Supplementary benefits:
 - o 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.
Through the generosity of two funders in particular, the Charity was able to distribute vouchers worth over £5,000 to support families in serious need with regard to basic living expenses such as food, heating, electricity, clothing, and access to mobile phone / internet. This support has gone to additional beneficiaries - parents and siblings - as well as the individual young people the Charity directly supports through befriending. Support from school clothing, toy and food banks has also been sourced for families in need.
 - o 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 befriended our young people and made the real difference to their lives.
The Charity's staff 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 2021/22 the Charity made provision for:
 - an existing befriender to complete an 8-week university placement within our organisation.
 - 4 young people - 3 from the wider community, and 1 from the Charity itself - to undertake volunteering hours to assist with the completion of their Duke of Edinburgh Award.
 - supplementary training for new and existing volunteers covering a range of topics including mental health for young people, internet safety and child protection.
 - o Organisational development: During 2021/22, the Charity decided to introduce progressively some changes in its method of operations designed to enable its staff to work in smarter ways through the use of modern technology.
With the significant advice and involvement of the Charity's IT consultants (who are based in South Ayrshire Council), more paperless systems of data storage were introduced. Furthermore, with the provision of Tablets, the Charity's Project Coordinators were enabled to gain relatively easy remote access to relevant files as they go about their business carrying out home assessments, match reviews, etc. In introducing these changes particular attention was paid to the importance of data protection and security, as information stored online about the young people, whom the Charity works with, may be highly sensitive.

Future Challenges and Developments

Although there have been many challenges in terms of recovering our service delivery levels post-pandemic, steady progress has been and is being made. Towards the end of 2021/22, the Charity was returning to something like a more normal service delivery with the young people who had been matched with their volunteer befrienders. New referrals were being received and assessed as soon as possible to enable positive action to be taken for the young people involved.

In 2022/23 the Charity aims to work closer toward our targeted levels for the benefit of seriously socially isolated young people. So, we aim to recover our support numbers to pre-pandemic levels and to support young people to fully meet outcomes. However, each young person that the Charity takes on requires a volunteer to whom the young person can be matched for support.

During the pandemic, as people were encouraged to stay at home, socially isolate, and/or socially distance themselves, new volunteer recruitment was extremely low. Unfortunately, since the relaxation of coronavirus restrictions, people's interest and willingness to volunteer to give a little of their time appears to have remained low (a social characteristic we understand is far from unique to the Charity's experience, but shared by many other organisations in the third sector). Hence, new volunteer recruitment is currently the Charity's predominant and immediate challenge and need.

A comprehensive volunteer recruitment programme is planned for 2022/23, with the possibility of some additional staff time and financial resources being dedicated to resolving the problem.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Having been forced in 2020 to suspend meetings of the Charity's Young People's Committee (aka #SABP Squad) in line with the coronavirus pandemic socialising restrictions, it is planned to resurrect this forum in 2022/23 as a means of providing feedback and ideas for future activities from young persons themselves.

It also intended in 2022/23 to continue the process begun in 2021/22 of progressively upgrading and modernising the Charity's operational systems as and where necessary and appropriate.

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). The Charity is particularly appreciative of funders' consideration and appreciation regarding the abnormality of circumstances, beginning in 2020-21 and extending into and through most of 2021-22. Consequently, in some cases the purposes, for which they have awarded funding as for a normal year, have resulted in some underspend, which in some instances has been quite significant.
- 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 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.
- Given the limited scale of activities allowed in compliance with the Scottish government's guidance and regulations for controlling the spread of coronavirus in 2020-21, the Charity was not surprisingly substantially more than fully funded for the year ended 31st March 2022, with income, and endowments for the year exceeding expenditure by nearly £33,000.
- Through existing multi-year funding and reserves, the Charity has secured the funding needed to fully cover its budgeted costs for the year, 2022-23. 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.

POLICY ON RESERVES

The Statement of Financial Activities for the year shows net surplus of £32,769. General reserves now stand at £134,773. An overview of the purpose of the Restricted Funds is detailed in note 12 to the financial accounts.

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

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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').

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. Further, one third of Trustees (or the nearest number upwards) must retire annually but are eligible to be put forward for re-election, should they so desire.

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 formal 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
- 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.

As noted in the Trustees Report for the year ending 31st March 2021, given the reduced activity and reduction in staff, the Charity's Board took the opportunity of reviewing its staffing structure. The outcome was that it was decided to adopt a revised structure for the future comprising a full-time Project Manager, three part-time Project Coordinators (one working four days per week and the other two working 3 days per week each), and a full-time Project Administrator.

Recruitment of two Project Coordinators and the Project Administrator was carried out early in 2021/22, with all three posts being filled by the middle of July 2021.

Unfortunately, one of the new Project Coordinators left quite soon to take a position within South Ayrshire Council. So, a further process of recruitment was carried out, with the vacant post being filled in 2022/23.

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 of young people. The Charity is also a member of several supportive organisations such as Befriending Networks and Children in Scotland where, as well as participating in training, staff members network with colleagues working in similar environments. The Charity benefits from the close support of South Ayrshire Child Protection Committee, taking advantage of many training opportunities as well as practical guidance and support.

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

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.

SOUTH AYRSHIRE BEFRIENDING PROJECT

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC236725 (Scotland)

Registered Charity number
SC020989

Registered office
4A Citadel Place
AYR
Ayrshire
KA7 1JN

Trustees

Mr C Groves
Mr A S Bruce
Miss J R Hamilton
Mrs P A Winton
Mrs I B Swankie (resigned 12/4/2021)
Mrs J M Wilson
Mrs R M Pryde

Co-oped Trustee

Mrs L McCall
Mrs K McLaughlin

Company Secretary

Mrs J M Wilson

Independent Examiner

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

Solicitors

J & H Mitchell, 51 Atholl Road, Pitlochry PH16 5BU

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 on17/08/22..... 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 2022 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.

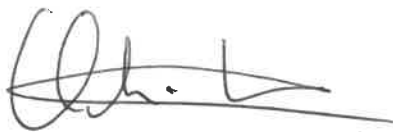
Independent examiner's statement

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.



Alistair Campbell FCCA
Galbraith Pritchards
20 Barns Street
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KA7 1XA

Date: 19/8/2022 .

SOUTH AYRSHIRE BEFRIENDING PROJECT

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,546	-	4,546	2,698
Charitable activities					
Grants Receivable	5	88,000	87,064	175,064	130,507
Other trading activities	3	136	-	136	-
Investment income	4	460	-	460	582
Total		93,142	87,064	180,206	133,787
EXPENDITURE ON					
Charitable activities					
Costs Directly Allocated to Activities	6	13,942	1,115	15,057	2,385
Befriending Service		42,756	87,487	130,243	98,478
Support Costs		2,137	-	2,137	1,064
Total		58,835	88,602	147,437	101,927
NET INCOME/(EXPENDITURE)		34,307	(1,538)	32,769	31,860
RECONCILIATION OF FUNDS					
Total funds brought forward		100,466	21,504	121,970	90,110
TOTAL FUNDS CARRIED FORWARD		<u>134,773</u>	<u>19,966</u>	<u>154,739</u>	<u>121,970</u>

The notes form part of these financial statements

SOUTH AYRSHIRE BEFRIENDING PROJECT

BALANCE SHEET

31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
FIXED ASSETS					
Tangible assets	13	2,652	-	2,652	1,566
CURRENT ASSETS					
Debtors	14	5,470	-	5,470	2,761
Cash at bank and in hand		<u>133,017</u>	<u>19,966</u>	<u>152,983</u>	<u>121,809</u>
		138,487	19,966	158,453	124,570
CREDITORS					
Amounts falling due within one year	15	(6,366)	-	(6,366)	(4,166)
NET CURRENT ASSETS		<u>132,121</u>	<u>19,966</u>	<u>152,087</u>	<u>120,404</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>134,773</u>	<u>19,966</u>	<u>154,739</u>	<u>121,970</u>
NET ASSETS		<u>134,773</u>	<u>19,966</u>	<u>154,739</u>	<u>121,970</u>
FUNDS	16				
Unrestricted funds				134,773	100,466
Restricted funds				<u>19,966</u>	<u>21,504</u>
TOTAL FUNDS				<u>154,739</u>	<u>121,970</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 2022

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 on17/08/22..... 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.

Covid 19 is one of the most significant economic events for the UK, and at this date its effects are subject to unprecedented levels of uncertainty of outcomes, with the full range of possible effects unknown. However, no organisation should be expected to predict the unknowable factors or all possible future implications for its activities and this is particularly the case in relation to Covid 19.

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

SOUTH AYRSHIRE BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

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.

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

	31/3/22	31/3/21
	£	£
Donations	<u>4,546</u>	<u>2,698</u>

3. OTHER TRADING ACTIVITIES

	31/3/22	31/3/21
	£	£
Fundraising events	<u>136</u>	<u>-</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

4. INVESTMENT INCOME

	31/3/22	31/3/21
	£	£
Deposit account interest	<u>460</u>	<u>582</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31/3/22	31/3/21
	£	£
Grants	<u>175,064</u>	<u>130,507</u>

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

	31/3/22	31/3/21
	£	£
BBC Children in Need	32,235	16,107
South Ayrshire Council	29,000	29,000
R S Macdonald Charitable Trust	5,000	-
Henry Smith Charity	20,000	-
The Robertson Trust	26,000	34,750
The Rozelle Trust	-	4,000
Cash for Kids	1,050	140
Stairway Trust	10,000	-
Big Lottery Fund	22,279	21,630
Other Funders	27,000	-
South Ayrshire Charitable Trust	-	10,000
Souter Charitable Trust	-	1,000
STV Covid 19	-	2,000
STV Winter Appeal	2,000	3,600
Job Retention Scheme	-	8,280
Local Giving - Magic Little Grants	<u>500</u>	<u>-</u>
	<u>175,064</u>	<u>130,507</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Costs Directly Allocated to Activities	15,057	-	15,057
Befriending Service	130,243	-	130,243
Support Costs	<u>-</u>	<u>2,137</u>	<u>2,137</u>
	<u>145,300</u>	<u>2,137</u>	<u>147,437</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

7. SUPPORT COSTS

	Governance costs
Support Costs	£ <u>2,137</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):

	31/3/22	31/3/21
	£	£
Depreciation - owned assets	<u>1,326</u>	<u>783</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

10. STAFF COSTS

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

	31/3/22	31/3/21
Average number of employees	<u>4</u>	<u>3</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	2,698	-	2,698
Charitable activities			
Grants Receivable	58,030	72,477	130,507
Investment income	<u>582</u>	<u>-</u>	<u>582</u>
Total	61,310	72,477	133,787

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Costs Directly Allocated to Activities	2,385	-	2,385
Befriending Service	44,702	53,776	98,478
Support Costs	1,064	-	1,064
	<hr/>	<hr/>	<hr/>
Total	48,151	53,776	101,927
	<hr/>	<hr/>	<hr/>
NET INCOME	13,159	18,701	31,860
 RECONCILIATION OF FUNDS			
Total funds brought forward	87,307	2,803	90,110
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>100,466</u>	<u>21,504</u>	<u>121,970</u>

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.

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.

LocalGiving - Magic Little Grants

Grant given in support for young people to design where they can meet their befrienders.

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 2020/21.

SOUTH AYRSHIRE BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

12. FUNDERS - continued

STV Children's (Winter) Appeal

Grant given in good faith to enable the Project to provide support via things like food, fuel, toiletries or basic essentials that meet the immediate material needs of the most vulnerable children living in families experiencing extreme poverty and struggling to meet the financial requirements to feed their children and heat their home or afford the basic essentials.

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 (2017-18 - 2019/20)

Grant given towards costs of services and activities involved in the befriending of young people.

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

Grant given towards the Project's core running costs.

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.

The Souter Charitable Trust

Grant given in support of office running costs, including developing and updating the Project's website and online facilities to provide greater support and wider ease of access for the young people, families and volunteers involved with the Project.

The Stairway Charitable Trust

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

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2021	13,717
Additions	<u>2,412</u>
At 31 March 2022	<u>16,129</u>
DEPRECIATION	
At 1 April 2021	12,151
Charge for year	<u>1,326</u>
At 31 March 2022	<u>13,477</u>
NET BOOK VALUE	
At 31 March 2022	<u>2,652</u>
At 31 March 2021	<u>1,566</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Other debtors	2,483	842
Prepayments and accrued income	25	-
Prepayments	<u>2,962</u>	<u>1,919</u>
	<u>5,470</u>	<u>2,761</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Accrued expenses	<u>6,366</u>	<u>4,166</u>

16. 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>121,970</u>	<u>32,769</u>	<u>-</u>	<u>154,739</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

16. MOVEMENT IN FUNDS - continued

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	500	(500)	-
	<u>87,064</u>	<u>(88,602)</u>	<u>(1,538)</u>
TOTAL FUNDS	<u>180,206</u>	<u>(147,437)</u>	<u>32,769</u>

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	55,343	13,159	(2,750)	65,752
Designated - Capital	1,178	-	388	1,566
Designated - Closure	8,043	-	(105)	7,938
Designated - Wind-down	<u>22,743</u>	<u>-</u>	<u>2,467</u>	<u>25,210</u>
	87,307	13,159	-	100,466
Restricted funds				
BBC Children in Need	-	3,114	-	3,114
The Robertson Trust	1,803	-	-	1,803
Ayr North Decides	1,000	(1,000)	-	-
Big Lottery Fund	<u>-</u>	<u>16,587</u>	<u>-</u>	<u>16,587</u>
	<u>2,803</u>	<u>18,701</u>	<u>-</u>	<u>21,504</u>
TOTAL FUNDS	<u>90,110</u>	<u>31,860</u>	<u>-</u>	<u>121,970</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,310	(48,151)	13,159
Restricted funds			
South Ayrshire Council	29,000	(29,000)	-
BBC Children in Need	16,107	(12,993)	3,114
Cash for Kids	140	(140)	-
Ayr North Decides	-	(1,000)	(1,000)
Big Lottery Fund	21,630	(5,043)	16,587
STV Covid 19	2,000	(2,000)	-
STV Winter Appeal	3,600	(3,600)	-
	<u>72,477</u>	<u>(53,776)</u>	<u>18,701</u>
TOTAL FUNDS	<u>133,787</u>	<u>(101,927)</u>	<u>31,860</u>

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

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	55,343	47,466	(13,646)	89,163
Designated - Capital	1,178	-	1,474	2,652
Designated - Closure	8,043	-	3,571	11,614
Designated - Wind-down	22,743	-	8,601	31,344
	<u>87,307</u>	<u>47,466</u>	<u>-</u>	<u>134,773</u>
Restricted funds				
The Robertson Trust	1,803	(1,803)	-	-
Ayr North Decides	1,000	(1,000)	-	-
Big Lottery Fund	-	19,966	-	19,966
	<u>2,803</u>	<u>17,163</u>	<u>-</u>	<u>19,966</u>
TOTAL FUNDS	<u>90,110</u>	<u>64,629</u>	<u>-</u>	<u>154,739</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

16. MOVEMENT IN FUNDS - continued

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	154,452	(106,986)	47,466
Restricted funds			
South Ayrshire Council	58,000	(58,000)	-
BBC Children in Need	48,342	(48,342)	-
The Robertson Trust	-	(1,803)	(1,803)
Cash for Kids	1,190	(1,190)	-
Ayr North Decides	-	(1,000)	(1,000)
Big Lottery Fund	43,909	(23,943)	19,966
STV Covid 19	2,000	(2,000)	-
STV Winter Appeal	5,600	(5,600)	-
Local Giving - Magic Little Grants	500	(500)	-
	<u>159,541</u>	<u>(142,378)</u>	<u>17,163</u>
TOTAL FUNDS	<u>313,993</u>	<u>(249,364)</u>	<u>64,629</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

SOUTH AYRSHIRE BEFRIENDING PROJECT**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	31/3/22	31/3/21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,546	2,698
Other trading activities		
Fundraising events	136	-
Investment income		
Deposit account interest	460	582
Charitable activities		
Grants	<u>175,064</u>	<u>130,507</u>
Total incoming resources	180,206	133,787
EXPENDITURE		
Charitable activities		
Wages	86,500	65,487
Social security	3,040	1,692
Pensions	1,732	1,295
Rates and water	264	176
Insurance	1,544	1,319
Light and heat	1,889	1,394
Telephone	6,439	3,123
Postage and stationery	1,691	3,205
Advertising	2,196	51
Staff travel & subsistence	27	-
Staff training	1,036	352
Staff meetings	76	60
Staff PVG	36	-
Volunteers' training	1,390	1,118
Befriending & Excursion costs	16,756	10,830
Rent	13,944	8,400
Sundries	3,035	702
Repairs/Maintenance/Common	564	166
Cleaning	1,261	307
Payroll expenses	296	288
Fundraising costs	130	15
Fixtures & fittings dep'n	1,326	783
Bank charges	<u>128</u>	<u>113</u>
	145,300	100,876

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 2022**

	31/3/22	31/3/21
	£	£
Support costs		
Governance costs		
Accountancy	924	901
Legal fees	<u>1,213</u>	<u>150</u>
	<u>2,137</u>	<u>1,051</u>
Total resources expended	<u>147,437</u>	<u>101,927</u>
Net income	<u><u>32,769</u></u>	<u><u>31,860</u></u>

This page does not form part of the statutory financial statements