

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

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MARCH 2019
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 2019**

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SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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 2019. 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 2015).

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.

ACHIEVEMENT AND PERFORMANCE

Operationally the Charity aims to enhance the quality of life for the young people it supports by offering them 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
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SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

ACHIEVEMENT AND PERFORMANCE

buddy and offering them the opportunity to take part in a wide range of activities both on a one-to-one basis 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.

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 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.

During the course of the last year the Charity supported 44 befriending matches. In addition to one-to-one befriending, the young people whom the charity supports were given the opportunity for the young people to participate in 6 youth committee (#SABP Squad) meetings as well as 6 group activities.

Volunteer training was provided through the year, resulting in 15 new volunteers completing the recruitment process of which 11 went forward for 1-to-1 befriending matching with a young person.

Young people's views, on what they would like to achieve from befriending to how they would like to see the project develop, are sought from the outset of their involvement with the Charity. This has been done through regular face to face reviews, evaluations and seeking the views of young people during our youth group meetings. In addition, the Charity worked with our young people to explore the concept of wellbeing and how the Charity plays its part to promote, support and safeguard children and young people. This exercise helped our young people gain an awareness of the national practice model, Getting It Right For Every Child and the ideas put forward by the young people will be used to develop project materials later next year.

Of the young people supported and helped by the Charity in 2018-19:

- * 91% tried a new activity;
- * 79% set and worked towards a personal goal;
- * 44% achieved their personal goal;
- * 72% reported positive change at home, school or in the community; and
- * 72% attended at least one of the Charity's youth group meetings.

Since June 2014, the Charity has extended the scope of its work to meet a clear need to support more young people in South Ayrshire who suffer from social isolation due to having a diagnosed medical condition or an additional support need.

This extension (called the 'Buddies' project) was initially a two year pilot, which proved to be very successful and received a significant amount of funding from Big Lottery Young Start Fund in April 2016 for the two years to the end of March 2018. Its aims and objectives are similar to those of the core/main project, being to reduce social isolation,

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

ACHIEVEMENT AND PERFORMANCE

increase confidence and self-esteem, and ensure young people are respected, valued and included through involvement with the service. It supports young people aged 11-18 years from South Ayrshire, through one to one befriending, giving them the opportunity to take part in activities of their choosing which they otherwise would be unable to do without support from their parent/carer. This enables the young people to develop new skills, including social skills and independence, at a crucial age and stage in their development.

Through their befriending match young people are encouraged to set and work towards a personal goal with the support of their Buddy. Some examples of goals achieved include making new friends, going back to school full time, and being able to travel on public transport independently.

Young people from the Buddies project, in association with the main project, were involved in group outings this year, which provided the opportunity for them to spend positive time with peers and develop friendships in a safe and supportive environment. These activities also had the added benefit of contributing to the young people's learning. Group outings also enabled the young people to meet and participate in arranging joint outings with those from the main project.

In 2018-19, Buddies was fully funded by the National Lottery Community Fund's Young Start fund.

In 2018-19:

- * 10 volunteers were used for this befriending service, involving
- * 11 young people of which:
 - o 82% tried a new activity;
 - o 82% set and worked towards a personal goal;
 - o 82% reported positive change at home, school or in the community; and
 - o 45% attended at least one of the Charity's youth group meetings.

During 2018-19 the Charity suffered the departure of two members of staff (1 part-time Co-ordinator, and 1 Co-ordinator/Project Assistant), followed by a third (the Project's Senior Co-ordinator) announcing that she would be leaving early in 2019-20 - all three looking to progress their careers in new jobs. Being a small organisation, this threatened to have a serious impact on the Charity, particularly as the loss of invaluable experience in working for the Charity amounted in total to about 29 years. With the understanding and support of the Project's principal funders and following an open recruitment process, one existing member of staff was promoted to fill the vacancy as a part-time Buddies Project Co-ordinator, and a new member of staff was recruited to work as a part-time Project Assistant.

Early in 2019-20, following the departure of the Charity's Senior Co-ordinator, the open recruitment process was repeated with a view to replacing the Senior Co-ordinator and filling the Project Co-ordinator post that had become vacant in 2018-19. The outcome was that an existing and highly experienced member of staff was promoted to being the Senior Co-ordinator, and the Buddies Project Co-ordinator was transferred to being Project Co-ordinator for the core area of the Charity's work. The principal net effect of these changes was that the Charity was still one part-time Project Co-ordinator short of what is needed.

Despite considerable continuous effort to promote and raise the Charity's awareness with people who might be willing to give some time on a regular but flexible basis roughly once a fortnight for at least six months to helping young people disadvantaged by social isolation in one form or other, recruiting a steady number of new volunteers has proved to be a critical issue. Once engaged with the Charity, volunteers tend to quickly appreciate the value and enjoyment to both the young person and themselves from the activity of befriending. As a result, once recruited, trained and matched volunteers are often extremely loyal to the Charity. However, as with many charities whose work is heavily dependent on volunteers' commitment and involvement, making contact and getting people involved at the outset is an ongoing challenge, which at times may limit the extent to which the Charity can provide the befriending assistance that some young people so desperately need.

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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 exception to this in the past has been a contractual Service Level Agreement awarded by South Ayrshire Council from 2013-14 for 3 years initially, with provision for this to be extended for two further years if conditions were satisfactorily met. At the beginning of 2016-17 and 2017-18 an extension for each of these years was granted. As an interim measure, the Council continued to maintain its support for the Charity in 2018-19 until such time as more formal contractual arrangements for the provision of a befriending service could be put forward to take effect from 2019-20.

The Charity was fully funded for the year ended 31 March 2019, with income and endowments for the year exceeding expenditure by just over £200.

At the beginning of 2019-20, the Charity has not yet secured the funding needed to fully cover its budgeted costs for the year. It is, however, hopeful that this will be secured early in 2019-20, either as a result of the provision of a new Service Level Agreement with South Ayrshire Council, or from applications made to charitable Trusts and Foundations which have looked favourably on the Charity in the past.

POLICY ON RESERVES

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 social services 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.

NEW INITIATIVES

With the resignation of the Charity's Senior Co-ordinator at the end of 2018-19, it was decided that

- * The Buddies project should be suspended at least temporarily, with the existing matches being gradually brought to an end, in order to focus the Charity's staff resources on maintaining and rebuilding the scale and experience in co-ordinating and delivering befriending within the main/core part of its work;
- * An open recruitment process should be repeated as soon as possible in 2019-20, with the aim of filling the two staff vacancies associated with the Charity's main/core befriending service - 1 part-time Senior Co-ordinator and 1 part-time Co-ordinator.

Therefore, the Charity is not planning any new initiatives for 2019-20. Instead the year will be used to restore and consolidate its resources towards meeting the demand for and provision of its services among young people referred to and accepted by the Charity as being in real need of befriending to draw them out of their social isolation into engagement in rewarding and fulfilling community activities.

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 2019

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. 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. They have also enjoyed the continued support and advice of representatives from Strathclyde Police.

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, and is responsible for its direction and policy.

The day to day running of the Charity (detailed below under 'Objectives and Activities') is carried out by a Senior Co-ordinator (who also has the Board's authority to act, within certain limits, as Office Manager) and three other Co-ordinators. They are assisted in their work by a part-time Funding, Monitoring and Evaluations Officer - to manage the young people and volunteers' databases, preparing information for reports and, if necessary, funding applications - and two part-time Project Assistants.

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 review of its Policies and Procedures, as referred to above, continues to form 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 2019**

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
Mrs H S Lewis
Mr A S Bruce
Miss J R Hamilton
Mrs P A Winton
Mr R D Turkington
Mrs I B Swankie
Mrs C Mullen - resigned 17/4/2018
Mrs J M Wilson

Co-opted Trustee

Mrs K McLaughlin

Company Secretary

Mrs H S Lewis

Independent examiner

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

Solicitors

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

Advisers

Sgt Joanne Logan Police Scotland

SOUTH AYRSHIRE BEFRIENDING PROJECT

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

TRUSTEES RESPONSIBILITY STATEMENT

The trustees (who are also the directors of South Ayrshire Befriending Project for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 on21/8/19..... 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 2019 set out on pages nine to twenty one.

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 (as amended). 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 the course of 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
Ayr
Ayrshire
KA7 1XA

Date: 23/8/19

SOUTH AYRSHIRE BEFRIENDING PROJECT

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2019**

	Notes	Unrestricted funds £	Restricted funds £	31/3/19 Total funds £	31/3/18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,233	900	3,133	5,839
Charitable activities	5				
Grants Receivable		4,500	134,862	139,362	174,921
Other trading activities	3	-	-	-	88
Investment income	4	417	-	417	44
Total		7,150	135,762	142,912	180,892
EXPENDITURE ON					
Charitable activities	6				
Costs Directly Allocated to Activities		4,425	2,060	6,485	3,592
Befriending Service		3,072	132,211	135,283	143,713
Support Costs		817	96	913	913
Total		8,314	134,367	142,681	148,218
NET INCOME/(EXPENDITURE)		(1,164)	1,395	231	32,674
RECONCILIATION OF FUNDS					
Total funds brought forward		65,810	2,889	68,699	36,025
TOTAL FUNDS CARRIED FORWARD		<u>64,646</u>	<u>4,284</u>	<u>68,930</u>	<u>68,699</u>

The notes form part of these financial statements

SOUTH AYRSHIRE BEFRIENDING PROJECT

**BALANCE SHEET
AT 31 MARCH 2019**

	Notes	Unrestricted funds £	Restricted funds £	31/3/19 Total funds £	31/3/18 Total funds £
FIXED ASSETS					
Tangible assets	13	1,769	-	1,769	1,092
CURRENT ASSETS					
Debtors	14	2,165	-	2,165	2,956
Cash at bank and in hand		<u>66,933</u>	<u>4,284</u>	<u>71,217</u>	<u>71,608</u>
		69,098	4,284	73,382	74,564
CREDITORS					
Amounts falling due within one year	15	(6,221)	-	(6,221)	(6,957)
NET CURRENT ASSETS		<u>62,877</u>	<u>4,284</u>	<u>67,161</u>	<u>67,607</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>64,646</u>	<u>4,284</u>	<u>68,930</u>	<u>68,699</u>
NET ASSETS		<u>64,646</u>	<u>4,284</u>	<u>68,930</u>	<u>68,699</u>
FUNDS	16				
Unrestricted funds				64,646	65,810
Restricted funds				<u>4,284</u>	<u>2,889</u>
TOTAL FUNDS				<u>68,930</u>	<u>68,699</u>

The notes form part of these financial statements

SOUTH AYRSHIRE BEFRIENDING PROJECT

**BALANCE SHEET - CONTINUED
AT 31 MARCH 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

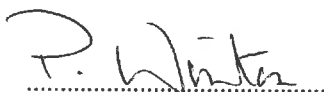
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 21/8/19 and were signed on its behalf by:



.....
Mr C Groves -Trustee



.....
Mrs P A Winton -Trustee

SOUTH AYRSHIRE BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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 2015)', 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.

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.

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.

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.

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

2. DONATIONS AND LEGACIES

	31/3/19	31/3/18
	£	£
Donations	<u>3,133</u>	<u>5,839</u>

3. OTHER TRADING ACTIVITIES

	31/3/19	31/3/18
	£	£
Fundraising events	<u>-</u>	<u>88</u>

4. INVESTMENT INCOME

	31/3/19	31/3/18
	£	£
Deposit account interest	<u>417</u>	<u>44</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31/3/19	31/3/18
	£	£
Grants	<u>139,362</u>	<u>174,921</u>

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

	31/3/19	31/3/18
	£	£
BBC Children in Need	-	30,000
South Ayrshire Council	29,000	29,000
R S Macdonald Charitable Trust	-	10,000
Henry Smith Charity	-	10,000
The Stafford Trust	2,500	-
Lloyds TSB Foundation for Scotland	-	3,727
The Robertson Trust	17,500	17,500
Cash for Kids	1,085	750
Ayr North Decides	-	1,162
Young Start	21,777	17,782
Big Lottery Fund	60,000	30,000
Other Funders	-	25,000
STV Appeal	2,000	-
The Corra Foundation	<u>5,500</u>	<u>-</u>
	<u>139,362</u>	<u>174,921</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 7)	Totals
	£	£	£
Costs Directly Allocated to Activities	6,485	-	6,485
Befriending Service	135,283	-	135,283
Support Costs	<u>13</u>	<u>900</u>	<u>913</u>
	<u>141,781</u>	<u>900</u>	<u>142,681</u>

7. SUPPORT COSTS

	Governance costs
	£
Support Costs	<u>900</u>

Governance costs represents the remuneration paid to the independent examiner.

8. NET INCOME/(EXPENDITURE)

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

	31/3/19	31/3/18
	£	£
Depreciation - owned assets	<u>884</u>	<u>546</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

10. STAFF COSTS

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

	31/3/19	31/3/18
Average number of employees	<u>5</u>	<u>5</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	5,439	400	5,839
Charitable activities			
Grants Receivable	25,000	149,921	174,921

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Other trading activities	88	-	88
Investment income	<u>44</u>	<u>-</u>	<u>44</u>
Total	30,571	150,321	180,892
EXPENDITURE ON			
Charitable activities			
Costs Directly Allocated to Activities	-	3,592	3,592
Befriending Service	-	143,713	143,713
Support Costs	<u>-</u>	<u>913</u>	<u>913</u>
Total	-	148,218	148,218
NET INCOME/(EXPENDITURE)	30,571	2,103	32,674
RECONCILIATION OF FUNDS			
Total funds brought forward	35,239	786	36,025
TOTAL FUNDS CARRIED FORWARD	<u>65,810</u>	<u>2,889</u>	<u>68,699</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

12. FUNDERS

South Ayrshire Befriending Project has the following funds:

Ayrshire Housing

Grant given towards the costs of befriending activities.

Big Lottery Fund - "Improving Lives"

Grant given towards the Project's staff salary costs, other staff costs, volunteers' recruitment and advertising costs, costs incurred by volunteers in befriending young people, and administrative overhead costs.

Big Lottery Fund - "Young Start"

Grant given towards delivering a befriending project to young people experiencing severe social isolation due to a diagnosed medical condition or learning disability through funding the work of a part-time project co-ordinator, and other costs associated with training and travel, volunteer support, befriending costs, establishment costs, office costs and banking.

Cash For Kids (Easter 2018)

Grant given towards tubing activity for approximately 25 young people at Newmilns Ski Slope in April 2018.

Cash For Kids (Family Groups)

Grant given towards helping the parents/carers of 21 young people associated with the Project in a vulnerable family setting (having no involvement with social work or other organisations) to purchase a Christmas present, food, clothing, or, in some circumstances, fuel cards for the benefit of the family, including the befriended young person.

Cash For Kids (Holidays Fund)

Grant given towards costs of group outing for trampolining activity for approximately 20 young people at Ryze Glasgow in October 2018.

Lloyds TSB Foundation for Scotland - Henry Duncan Awards

Grant given towards costs incurred specifically in befriending young people experiencing severe social isolation due to a diagnosed medical condition or learning disability.

STV Children's Appeal

Grant given in good faith for purposes consistent with the giving of relief to children and young persons in Scotland who are affected by poverty.

South Ayrshire Council

Grant given towards the Project's direct costs (including salaries).

South Ayrshire Council Participatory Budget Grant - "Ayr North Decides" - 2017-18

Grant given in support of the Project's 2018 summer group outing to Edinburgh Zoo, through which the young people's friendships with others, personal self-esteem and sense of inclusion will be developed and built-up. (NB: Funds given in 2017-18 for expenditure in 2018-19.)

South West Scotland Caravan Club

Grant given towards the costs of befriending activities.

The Corra Foundation (Henry Duncan Awards)

Grant given towards the direct running costs (including Co-ordinator's salaries) of the befriending service for vulnerable children and young people.

The Robertson Trust

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

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2018	10,986
Additions	<u>1,561</u>
At 31 March 2019	<u>12,547</u>
DEPRECIATION	
At 1 April 2018	9,894
Charge for year	<u>884</u>
At 31 March 2019	<u>10,778</u>
NET BOOK VALUE	
At 31 March 2019	<u>1,769</u>
At 31 March 2018	<u>1,092</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/19 £	31/3/18 £
Other debtors	97	841
Prepayments and accrued income	101	132
Prepayments	<u>1,967</u>	<u>1,983</u>
	<u>2,165</u>	<u>2,956</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/19 £	31/3/18 £
Accrued expenses	<u>6,221</u>	<u>6,957</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

16. MOVEMENT IN FUNDS

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted funds				
General fund	26,546	(1,164)	4,974	30,356
Designated - Capital	1,092	-	676	1,768
Designated - Closure	15,672	-	(8,040)	7,632
Designated - Wind-down	<u>22,500</u>	<u>-</u>	<u>2,390</u>	<u>24,890</u>
	65,810	(1,164)	-	64,646
Restricted funds				
The Robertson Trust	-	1,587	-	1,587
Lloyds TSB Foundation for Scotland	708	-	-	708
Cash for Kids	500	(500)	-	-
Henry Smith Charity	519	(519)	-	-
Ayr North Decides	1,162	(1,162)	-	-
Young Start	-	1,589	-	1,589
Ayrshire Houses Trust	<u>-</u>	<u>400</u>	<u>-</u>	<u>400</u>
	2,889	1,395	-	4,284
TOTAL FUNDS	<u>68,699</u>	<u>231</u>	<u>-</u>	<u>68,930</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,150	(8,314)	(1,164)
Restricted funds			
South Ayrshire Council	29,000	(29,000)	-
The Robertson Trust	17,500	(15,913)	1,587
Cash for Kids	1,085	(1,585)	(500)
Henry Smith Charity	-	(519)	(519)
Ayr North Decides	-	(1,162)	(1,162)
Young Start	21,777	(20,188)	1,589
Big Lottery Fund	60,000	(60,000)	-
Ayrshire Houses Trust	400	-	400
The Corra Foundation	5,500	(5,500)	-
South West Scotland Caravan Club	<u>500</u>	<u>(500)</u>	<u>-</u>
	135,762	(134,367)	1,395
TOTAL FUNDS	<u>142,912</u>	<u>(142,681)</u>	<u>231</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/18 £
Unrestricted Funds				
General fund	4,809	30,571	(8,834)	26,546
Designated - Capital	885	-	207	1,092
Designated - Closure	14,545	-	1,127	15,672
Designated - Wind-down	<u>15,000</u>	<u>-</u>	<u>7,500</u>	<u>22,500</u>
	35,239	30,571	-	65,810
Restricted Funds				
Lloyds TSB Foundation for Scotland	-	708	-	708
Cash for Kids	-	500	-	500
Henry Smith Charity	-	519	-	519
Ayr North Decides	<u>786</u>	<u>376</u>	<u>-</u>	<u>1,162</u>
	786	2,103	-	2,889
	<u>36,025</u>	<u>32,674</u>	<u>-</u>	<u>68,699</u>
TOTAL FUNDS				

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,571	-	30,571
Restricted funds			
South Ayrshire Council	29,000	(29,000)	-
BBC Children in Need	30,000	(30,000)	-
The Robertson Trust	17,500	(17,500)	-
Lloyds TSB Foundation for Scotland	3,727	(3,019)	708
Cash for Kids	750	(250)	500
R S Macdonald Charitable Trust	10,000	(10,000)	-
Henry Smith Charity	10,000	(9,481)	519
Ayr North Decides	1,162	(786)	376
Young Start	17,782	(17,782)	-
Big Lottery Fund	30,000	(30,000)	-
Ayrshire Houses Trust	<u>400</u>	<u>(400)</u>	<u>-</u>
	150,321	(148,218)	2,103
	<u>180,892</u>	<u>(148,218)</u>	<u>32,674</u>
TOTAL FUNDS			

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

16. MOVEMENT IN FUNDS - continued

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

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted funds				
General fund	4,809	29,407	(3,860)	30,356
Designated - Capital	885	-	883	1,768
Designated - Closure	14,545	-	(6,913)	7,632
Designated - Wind-down	15,000	-	9,890	24,890
Restricted funds				
The Robertson Trust	-	1,587	-	1,587
Lloyds TSB Foundation for Scotland	-	708	-	708
Ayr North Decides	786	(786)	-	-
Young Start	-	1,589	-	1,589
Ayrshire Houses Trust	-	400	-	400
	<u>786</u>	<u>3,498</u>	<u>-</u>	<u>4,284</u>
TOTAL FUNDS	<u>36,025</u>	<u>32,905</u>	<u>-</u>	<u>68,930</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	37,721	(8,314)	29,407
Restricted funds			
South Ayrshire Council	58,000	(58,000)	-
BBC Children in Need	30,000	(30,000)	-
The Robertson Trust	35,000	(33,413)	1,587
Lloyds TSB Foundation for Scotland	3,727	(3,019)	708
Cash for Kids	1,835	(1,835)	-
R S Macdonald Charitable Trust	10,000	(10,000)	-
Henry Smith Charity	10,000	(10,000)	-
Ayr North Decides	1,162	(1,948)	(786)
Young Start	39,559	(37,970)	1,589
Big Lottery Fund	90,000	(90,000)	-
Ayrshire Houses Trust	800	(400)	400
The Corra Foundation	5,500	(5,500)	-
South West Scotland Caravan Club	500	(500)	-
	<u>286,083</u>	<u>(282,585)</u>	<u>3,498</u>
TOTAL FUNDS	<u>323,804</u>	<u>(290,899)</u>	<u>32,905</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

SOUTH AYRSHIRE BEFRIENDING PROJECT**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

	31/3/19 £	31/3/18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,133	5,839
Other trading activities		
Fundraising events	-	88
Investment income		
Deposit account interest	417	44
Charitable activities		
Grants	<u>139,362</u>	<u>174,921</u>
Total incoming resources	142,912	180,892
EXPENDITURE		
Charitable activities		
Wages	94,354	96,264
Pensions	1,247	626
Rates and water	190	175
Insurance	1,390	1,380
Light and heat	1,713	2,187
Telephone	1,939	1,144
Postage and stationery	3,008	2,319
Advertising	824	105
Staff travel & subsistence	63	196
Staff training	174	943
Staff meetings	144	161
Staff PVG	54	18
Volunteers' training	1,107	1,451
Befriending & Excursion costs	22,706	28,197
Rent	8,400	8,399
Sundries	1,915	1,308
Repairs/Maintenance/Common	525	633
Cleaning	811	794
Payroll expenses	264	288
Fundraising costs	10	61
Fixtures & fittings dep'n	884	546
Bank charges	<u>59</u>	<u>123</u>
	141,781	147,318
Support costs		

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SOUTH AYRSHIRE BEFRIENDING PROJECT

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

	31/3/19	31/3/18
	£	£
Governance costs		
Accountancy and legal fees	<u>900</u>	<u>900</u>
Total resources expended	142,681	148,218
	<hr/>	<hr/>
Net income	<u>231</u>	<u>32,674</u>

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