

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

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
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 2021**

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SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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 2021. 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

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 bidders 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.

Due to the COVID-19 global pandemic, 2020-21 was not a normal year. So:

- In the middle of March 2020, the Project suspended all face-to-face befriending activities for an indefinite period in order to safeguard the health and well-being of its volunteers, and in compliance with the Scottish government's lockdown regulations and guidance.
- Two members of staff - a Project Assistant and a Project Coordinator - were put on the UK Government's Coronavirus Job Retention Scheme. A further two staff members - the Senior Project Coordinator and another Project Coordinator - remained in post to provide support to the young people, families and volunteers and to oversee the general administrative needs of the Project such as funding and reporting requirements.
- Preparations were made hurriedly but carefully to close the office premises with arrangements for the two staff members retained for work to work from home.
- During both the 'stay home' lockdowns impacting the 2020-21 year from April 2021 to March 2022, befriending support work was creatively adapted to be provided remotely, on-line, and/or at a distance by means of, for example:
 - Telephone and video calls with young people and members of their families by volunteers and the Charity's active Coordinators;
 - Ongoing support and communication with volunteers;
 - Production and provision of a fortnightly activity newsletter sent by post to young people;
 - Doorstop visits by staff for the Charity's most vulnerable young people;
 - Postcards and letters to young people;
 - Distribution of crafts, games and activity packs for young people;
 - Support for families to access food banks and other services;

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

- Additional support (through Cash for Kids family grants) for families of young people facing particularly severe hardship at Christmas;
- Liaising with referring agencies; and
- Responding to wellbeing concerns.

However, the continuation of this support was often challenging due to the vulnerabilities typically affecting the families of the young people the Charity supports. This problem was often exacerbated by lack of access to internet and even mobile phones for the young people at home. Moreover, many of our young people have complex emotional and social needs that are only effectively met through in-person face-to-face support.

- In order to respect the obligation to maintain 2 metre social distancing, the use of public transport and volunteers' cars for transporting young people has not been possible at all during 2020-21. Therefore, when befriending activities could be resumed these have mostly been outdoors, with the majority involving a 'walk and talk' in the local community.

Where possible activities were incorporated into the walk - for example scavenger hunts, a visit to the play park, or a snack from a takeaway venue. Use has also been made of the Charity's office space on a very limited basis to facilitate indoor meetings as and when restrictions allowed.

- At the point of initial suspension of befriending activities and office closure, the Project was supporting 32 befriending matches. When face to face befriending activity was restarted in early August; initially 14 befriending matches were successfully restarted, with this number gradually increasing to 21.

- The Charity has not been able to meet its planned levels of service delivery or achieve our proposed Outcomes and Indicators.

- Regular outings: Our young people have not experienced regular outings during the reporting period. We suspended face to face meetings from April to August and again from December until mid- February when the government advice was to stay at home. Outwith the stay at home lockdown periods - April to August and December to mid-February - face to face outings were taking place. However, they were not always regular, often due to the impact of COVID. For example

- seasonal illnesses resulting in people isolating through caution;
- isolation periods while awaiting the results of COVID tests or as a result of having come into close contact with someone with COVID or from being diagnosed with COVID; and
- inclement weather, especially over the winter months, meant some days it was simply too wet and cold for a walk and talk in the community.

- Group outings: There was only a small window of opportunity during the reporting period where COVID restrictions allowed us to deliver group activities.

- Social networks: Our young people have not experienced improved social networks in the reporting period. As we begin to emerge from the pandemic and resume some normal activity it is becoming increasingly apparent to staff that the majority of our young people have been more affected by social isolation than ever before.

- Many have missed a significant amount of education, almost 7 months, and did not engage at all with remote learning during this time;
- Lack of access to technology and devices made it hard for them to stay in touch with others during lockdowns.
- The young people have fallen behind their peers both educationally and socially.
- Some of our young people have not returned to schools since they reopened, having found difficulty in adjusting back into education.

- New experiences: Some of our young people still had the opportunity for some new experiences during the year. Examples include

- flying a kite,
- a virtual quiz,
- writing letters,
- bird watching and
- doing an outdoor scavenger hunt.

One young person started training with their befriender for the Virtual Kilt Walk which they signed up to complete in April 2021. This will be their first experience of taking part in a sponsored activity.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

- Goal setting: Young people have not been able to work towards goals as they normally would because there has been very limited opportunity to do so. Some young people simply set a goal to get out the house more once restrictions allow or to return to school when the schools reopen. One young person wanted to improve her confidence with public speaking for school projects and her befriender and her have been working on this over video calls.
- Positive change: Our young people faced extreme adversity during the year but positive change was still noted at times. For example,
 - Some young people's befriending matches came to an end as they no longer needed befriending support,
 - Some young people demonstrated increased confidence, for example by starting a new befriending match or engaging in walk and talks in the community when they otherwise would not normally want to leave the house.
- Choosing activities: Through their befriending match young people have been given the opportunity and support to make suggestions for their one-to-one outings where possible. This has been somewhat limited due to the restrictions and closure of most venues and or/recreational activities. Befrienders have often taken the lead in making suggestions for activities, but they have encouraged their young people to take part by choosing from a number of suggestions.
- The Charity's ability to make new matches has been very limited due to COVID, resulting in a decline in the number of matches supported. However, we aim to work towards getting back to full capacity in the 2021-22 year.
- Despite the problems and challenges faced during the last year, some encouraging features of progress and success were achieved.
 - Making new befriending matches: The Project managed to make 5 new befriending matches in the reporting period.
 - Staff were not been able to spend time in people's homes as they normally would, to meet new young people referred to the project, and to build rapport and establish positive introductory relationships. So all new matches were made entirely outdoors, while walking and talking in the local community.
 - Volunteers' support: The Charity has been supported by a team of extremely committed volunteers, without whom we simply would have been unable to restart our service last year.
 - Families, parental/carers, and young people support: Parents and carers reported feeling supported by the Charity through these difficult times as staff have had more contact (telephone contact) than what is normally required for befriending purposes. In turn families and young people have been very understanding and supportive in terms of accommodating the necessary changes to our normal practice. Increased contact with and support for young people's families, parent/carers is something we aim to continue in the future.
 - Volunteer training: In February 2021 the Charity adapted its volunteer recruitment programme and 12-hour induction training course so it could be delivered remotely. Feedback from participants was very positive. Our staff conducting the training also deemed it a success, with 6 of the 8 trainees going forward as active volunteers in befriending matches.
 - Meeting up when we could: Over 130 face to face meetings took place between young people and their befrienders.

In normal times young people would take part in activities such as swimming, bowling, the cinema, a bite to eat. This was not possible and activities were replaced with socially distanced walks. Despite the considerable change in what we were able to offer, not one young person declined to go out with their befriender, thus evidencing to us the importance of the befriending relationship itself to our young people.
 - Adapting our delivery and planning ahead for recovery from the pandemic: As a small team the Charity's staff have devised and implemented continual changes to service delivery over the last year in order that we can still offer a level of much needed support to our young people.
 - Despite the many challenges we simply kept going in any way we could, planning ahead as far as possible so that we were prepared and ready to deliver our normal service as and when restrictions allowed.
 - We stayed in touch with and supported our existing young people, families and volunteers; we continued to report to our funders and to submit new funding applications and we recruited and trained new volunteer befrienders.

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As a result, we find ourselves in a strong position going forward and are confident that our service will not only survive, but will recover from the set-backs of 2020-21 to thrive once again in 2021-22 and thereafter. (Already in the 2021-22 year a number of new befriending matches are being made, which, combined with those we are already supporting, will bring our total number of matches supported much closer to our full capacity target of 36.)

- At the point of initial suspension of befriending activities and office closure, the Project was supporting 32 befriending matches.
When face to face befriending activity was restarted in early August; initially 14 befriending matches were successfully restarted, with this number gradually increasing to 21.
A small number of young people have had more than one befriending match, so to some extent the Project has therefore supported 37 befriending matches during the course of the year.
- To vary degrees during the course of the year 42 people have taken part as volunteers.

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 2020-21, and the fact that activities for which they have awarded funding as for a normal year, have resulted in some underspend, which in some cases has been quite significant. Discussions will be held with these funders early in 2021-22 as to whether we may retain these funds for future use, or whether they will have to be returned.
- A contractual Service Level Agreement has existed since 2013-14 between the Charity and South Ayrshire Council for funding for the provision of befriending services for young people. Near the end of the 2020-21 year, the Council informed us that it would be graciously continuing this funding for a further year (2021-22) at last, with the possibility of an extension for another year (2022-23).
- 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 fully funded for the year ended 31st March 2021, with income and endowments for the year exceeding expenditure by nearly £32,000.
- The Charity has secured the funding needed to fully cover its budgeted costs for the year, 2021-22, for which the Charity's Trustees are 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 £31,860. General reserves now stand at £100,466. An overview of the purpose of the Restricted Funds is detailed in note 11 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.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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, and is responsible for its direction and policy.

During this year of reduced activity, the day to day running of the Charity (detailed below under 'Objectives and Activities') was carried out by a Senior Coordinator (who also has the Board's authority to act, within certain limits, as Office Manager) and one Coordinator. 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. At the beginning of the year the Charity had placed another Coordinator and its part-time Project Assistant on 'furlough', using the UK Government's Coronavirus Job Retention Scheme. During the course of the year, it was regrettably decided that the Coordinator, who had been placed on 'furlough', should be made redundant. Later in the year the Project Assistant resigned.

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 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. Arrangements were made for recruiting the necessary additional staff in the first quarter of 2021-22.

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 2021**

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
Mr R D Turkington (resigned 6/10/2020)
Mrs I B Swankie (resigned 12/4/2021)
Mrs J M Wilson
Mrs R M Pryde

Co-oped Trustee
Mrs K McLaughlin

Company Secretary
Mrs J M Wilson

Independent Examiner
Alistair Campbell FCCA
Galbraith Pritchards
20 Barns Street
Ayr
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 on7/7/21..... 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 2021 set out on pages ten to twenty two.

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. 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
Ayr
Ayrshire
KA7 1XA

Date: 2/8/2021

SOUTH AYRSHIRE BEFRIENDING PROJECT

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,698	-	2,698	1,214
Charitable activities	4				
Grants Receivable		58,030	72,477	130,507	134,211
Investment income	3	<u>582</u>	<u>-</u>	<u>582</u>	<u>1,118</u>
Total		61,310	72,477	133,787	136,543
EXPENDITURE ON					
Charitable activities	5				
Costs Directly Allocated to Activities		2,385	-	2,385	4,966
Befriending Service		44,702	53,776	98,478	109,470
Support Costs		<u>1,064</u>	<u>-</u>	<u>1,064</u>	<u>927</u>
Total		48,151	53,776	101,927	115,363
NET INCOME		13,159	18,701	31,860	21,180
RECONCILIATION OF FUNDS					
Total funds brought forward		87,307	2,803	90,110	68,930
TOTAL FUNDS CARRIED FORWARD		<u>100,466</u>	<u>21,504</u>	<u>121,970</u>	<u>90,110</u>

The notes form part of these financial statements

SOUTH AYRSHIRE BEFRIENDING PROJECT

BALANCE SHEET

31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
FIXED ASSETS					
Tangible assets	12	1,566	-	1,566	1,179
CURRENT ASSETS					
Debtors	13	2,761	-	2,761	3,319
Cash at bank and in hand		<u>100,305</u>	<u>21,504</u>	<u>121,809</u>	<u>90,741</u>
		103,066	21,504	124,570	94,060
CREDITORS					
Amounts falling due within one year	14	(4,166)	-	(4,166)	(5,129)
NET CURRENT ASSETS					
		<u>98,900</u>	<u>21,504</u>	<u>120,404</u>	<u>88,931</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>100,466</u>	<u>21,504</u>	<u>121,970</u>	<u>90,110</u>
NET ASSETS					
		<u><u>100,466</u></u>	<u><u>21,504</u></u>	<u><u>121,970</u></u>	<u><u>90,110</u></u>
FUNDS					
Unrestricted funds	15			100,466	87,307
Restricted funds				<u>21,504</u>	<u>2,803</u>
TOTAL FUNDS					
				<u><u>121,970</u></u>	<u><u>90,110</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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


The notes form part of these financial statements

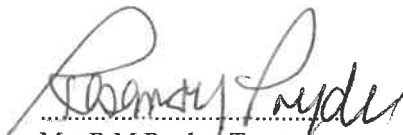
SOUTH AYRSHIRE BEFRIENDING PROJECT

BALANCE SHEET - continued
31 MARCH 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 7/7/21 and were signed on its behalf by:


.....
Mr C Groves - Trustee


.....
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

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.

SOUTH AYRSHIRE BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

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

	31/3/21	31/3/20
	£	£
Donations	<u>2,698</u>	<u>1,214</u>

3. INVESTMENT INCOME

	31/3/21	31/3/20
	£	£
Deposit account interest	<u>582</u>	<u>1,118</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31/3/21	31/3/20
	£	£
Grants	<u>130,507</u>	<u>134,211</u>

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

	31/3/21	31/3/20
	£	£
BBC Children in Need	16,107	-
South Ayrshire Council	29,000	29,000
The Robertson Trust	34,750	17,500
The Rozelle Trust	4,000	-
Cash for Kids	140	300
Ayr North Decides	-	1,000
Young Start	-	(1,589)
Big Lottery Fund	<u>21,630</u>	<u>60,000</u>
Carried forward	105,627	106,211

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

4. INCOME FROM CHARITABLE ACTIVITIES - continued

	31/3/21	31/3/20
	£	£
Brought forward	105,627	106,211
STV Appeal	-	2,000
Other Funders	-	26,000
South Ayrshire Charitable Trust	10,000	-
Souter Charitable Trust	1,000	-
STV Covid 19	2,000	-
STV Winter Appeal	3,600	-
Job Retention Scheme	8,280	-
	<u>130,507</u>	<u>134,211</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Costs Directly Allocated to Activities	2,385	-	2,385
Befriending Service	98,478	-	98,478
Support Costs	<u>13</u>	<u>1,051</u>	<u>1,064</u>
	<u>100,876</u>	<u>1,051</u>	<u>101,927</u>

6. SUPPORT COSTS

	Governance costs £
Support Costs	<u>1,051</u>

Included in governance costs is £750 + VAT representing the remuneration paid for the independent examination.

7. NET INCOME/(EXPENDITURE)

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

	31/3/21	31/3/20
	£	£
Depreciation - owned assets	<u>783</u>	<u>590</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

9. STAFF COSTS

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

Average number of employees	31/3/21	31/3/20
	<u>3</u>	<u>4</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,214	-	1,214
Charitable activities			
Grants Receivable	26,000	108,211	134,211
Investment income	<u>1,118</u>	<u>-</u>	<u>1,118</u>
Total	28,332	108,211	136,543
EXPENDITURE ON			
Raising funds	-	-	-
Charitable activities			
Costs Directly Allocated to Activities	2,962	2,004	4,966
Befriending Service	1,782	107,688	109,470
Support Costs	927	-	927
Total	<u>5,671</u>	<u>109,692</u>	<u>115,363</u>
NET INCOME/(EXPENDITURE)	22,661	(1,481)	21,180
RECONCILIATION OF FUNDS			
Total funds brought forward	64,646	4,284	68,930
TOTAL FUNDS CARRIED FORWARD	<u>87,307</u>	<u>2,803</u>	<u>90,110</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

11. 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 (Family Groups)

Grant given towards helping families of 2 young people associated with the Project in vulnerable family settings to purchase Christmas presents, food, clothing, or, in some circumstances, fuel cards for the benefit of the families, including the befriended young people.

STV Children's Appeal - Covid19 Emergency Support - Community Wellbeing Fund

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 made more acute by the Coronavirus outbreak.

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.

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 Council (Ayr North Decides)

Grant given towards costs incurred in activities involved in the recruitment and support of volunteers.

The Robertson Trust

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

The Robertson Trust (2020/21)

Unrestricted grant given towards any costs of the Project as it sees fit.

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 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.

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2020	12,547
Additions	<u>1,170</u>
At 31 March 2021	<u>13,717</u>
DEPRECIATION	
At 1 April 2020	11,368
Charge for year	<u>783</u>
At 31 March 2021	<u>12,151</u>
NET BOOK VALUE	
At 31 March 2021	<u>1,566</u>
At 31 March 2020	<u>1,179</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Other debtors	842	1,382
Prepayments and accrued income	-	46
Prepayments	<u>1,919</u>	<u>1,891</u>
	<u>2,761</u>	<u>3,319</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Accrued expenses	<u>4,166</u>	<u>5,129</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

15. 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>

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	<u>3,600</u>	<u>(3,600)</u>	<u>-</u>
	<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>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	30,356	22,661	2,326	55,343
Designated - Capital	1,768	-	(590)	1,178
Designated - Closure	7,632	-	411	8,043
Designated - Wind-down	<u>24,890</u>	<u>-</u>	<u>(2,147)</u>	<u>22,743</u>
	64,646	22,661	-	87,307
Restricted funds				
The Robertson Trust	1,587	216	-	1,803
Lloyds TSB Foundation for Scotland	708	(708)	-	-
Ayr North Decides	-	1,000	-	1,000
Young Start	1,589	(1,589)	-	-
Ayrshire Housing	<u>400</u>	<u>(400)</u>	<u>-</u>	<u>-</u>
	<u>4,284</u>	<u>(1,481)</u>	<u>-</u>	<u>2,803</u>
TOTAL FUNDS	<u><u>68,930</u></u>	<u><u>21,180</u></u>	<u><u>-</u></u>	<u><u>90,110</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,332	(5,671)	22,661
Restricted funds			
South Ayrshire Council	29,000	(29,000)	-
The Robertson Trust	17,500	(17,284)	216
Lloyds TSB Foundation for Scotland	-	(708)	(708)
Cash for Kids	300	(300)	-
Ayr North Decides	1,000	-	1,000
Young Start	(1,589)	-	(1,589)
Big Lottery Fund	60,000	(60,000)	-
STV Children's Appeal	2,000	(2,000)	-
Ayrshire Housing	<u>-</u>	<u>(400)</u>	<u>(400)</u>
	<u>108,211</u>	<u>(109,692)</u>	<u>(1,481)</u>
TOTAL FUNDS	<u><u>136,543</u></u>	<u><u>(115,363)</u></u>	<u><u>21,180</u></u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

15. MOVEMENT IN FUNDS - continued

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

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	30,356	35,820	(424)	65,752
Designated - Capital	1,768	-	(202)	1,566
Designated - Closure	7,632	-	306	7,938
Designated - Wind-down	<u>24,890</u>	<u>-</u>	<u>320</u>	<u>25,210</u>
	64,646	35,820	-	100,466
Restricted funds				
BBC Children in Need	-	3,114	-	3,114
The Robertson Trust	1,587	216	-	1,803
Lloyds TSB Foundation for Scotland	708	(708)	-	-
Young Start	1,589	(1,589)	-	-
Big Lottery Fund	-	16,587	-	16,587
Ayrshire Housing	<u>400</u>	<u>(400)</u>	<u>-</u>	<u>-</u>
	<u>4,284</u>	<u>17,220</u>	<u>-</u>	<u>21,504</u>
TOTAL FUNDS	<u><u>68,930</u></u>	<u><u>53,040</u></u>	<u><u>-</u></u>	<u><u>121,970</u></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	89,642	(53,822)	35,820
Restricted funds			
South Ayrshire Council	58,000	(58,000)	-
BBC Children in Need	16,107	(12,993)	3,114
The Robertson Trust	17,500	(17,284)	216
Lloyds TSB Foundation for Scotland	-	(708)	(708)
Cash for Kids	440	(440)	-
Ayr North Decides	1,000	(1,000)	-
Young Start	(1,589)	-	(1,589)
Big Lottery Fund	81,630	(65,043)	16,587
STV Children's Appeal	2,000	(2,000)	-
Ayrshire Housing	-	(400)	(400)
STV Covid 19	2,000	(2,000)	-
STV Winter Appeal	<u>3,600</u>	<u>(3,600)</u>	<u>-</u>
	<u>180,688</u>	<u>(163,468)</u>	<u>17,220</u>
TOTAL FUNDS	<u><u>270,330</u></u>	<u><u>(217,290)</u></u>	<u><u>53,040</u></u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

SOUTH AYRSHIRE BEFRIENDING PROJECT**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	31/3/21	31/3/20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,698	1,214
Investment income		
Deposit account interest	582	1,118
Charitable activities		
Grants	<u>130,507</u>	<u>134,211</u>
Total incoming resources	133,787	136,543
EXPENDITURE		
Charitable activities		
Wages	65,487	68,738
Social security	1,692	2,397
Pensions	1,295	1,434
Rates and water	176	161
Insurance	1,319	1,378
Light and heat	1,394	1,580
Telephone	3,123	3,344
Postage and stationery	3,205	2,361
Advertising	51	670
Staff travel & subsistence	-	46
Staff training	352	1,294
Staff meetings	60	38
Staff PVG	-	36
Volunteers' training	1,118	1,286
Befriending & Excursion costs	10,830	18,073
Rent	8,400	8,400
Sundries	702	1,172
Repairs/Maintenance/Common	166	165
Cleaning	307	875
Payroll expenses	288	288
Fundraising costs	15	7
Fixtures & fittings dep'n	783	589
Bank charges	<u>113</u>	<u>117</u>
	100,876	114,449
Support costs		
Governance costs		
Accountancy	901	914
Carried forward	901	914

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 2021**

	31/3/21	31/3/20
	£	£
Governance costs		
Brought forward	901	914
Legal fees	<u>150</u>	<u>-</u>
	<u>1,051</u>	<u>914</u>
Total resources expended	<u>101,927</u>	<u>115,363</u>
Net income	<u>31,860</u>	<u>21,180</u>

This page does not form part of the statutory financial statements