

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

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020
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 2020**

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SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

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 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

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

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

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

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

The main work of the staff of the Charity includes:

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

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

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.

Each of the Charity's voluntary benders 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. For example, in 2019-20 the young people worked on helping to compose a befriender role description, volunteer recruitment ideas, and choosing group activities.

During the course of the last year the Charity supported 46 befriending matches. In addition to one-to-one befriending, the young people whom the charity supports were given the opportunity to participate in 4 youth committee (#SABP Squad) meetings, as well as 6 group activities, and 1 'Team Building' day.

Volunteer training was provided through the year, resulting in 15 new volunteers completing the recruitment process of which 12 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.

Of the young people supported and helped by the Charity in 2019-20:

- * 97% tried a new activity;
- * 40% achieved their personal goal;
- * 86% reported positive change at home, school or in the community; and
- * 63% attended at least one of the Charity's youth group meetings.

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

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.

NEW INITIATIVES

In response to the COVID-19 pandemic the Project suspended all face-to-face befriending activity on Monday 16th March. Staff made preparations to work from home and from Thursday 19th March the office premises were closed.

Two staff members, a Project Assistant and a Project Co-ordinator, were put on the UK Government's Coronavirus Job Retention Scheme from Monday 23rd March. A further two staff members, the Senior Project Co-ordinator and another Project Co-ordinator, 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.

At the point of office closure the Charity was supporting 32 befriending matches.

Where possible volunteers have remained in contact with their young person by way of telephone befriending. Not all volunteers were able to do this due to their own personal circumstances. Engagement with the majority of young people and families by this means has proven to be challenging due to the nature of the difficulties affecting the families we support, some of whom could be described as 'hard to reach'.

In addition to the work of volunteers, staff have also implemented telephone contact with those families who engage, in order to provide general support and to identify and respond to any wellbeing needs.

Staff have also supported young people and families through, for example:

- * Creation and delivery of a fortnightly newsletter for young people;
- * Provision of arts and craft materials;
- * Provision of activity packs;
- * Letters and postcards from staff and volunteers; and
- * Distribution of nearly £2,000 from the Scottish Government Welfare Fund to 'needy' families in the form of vouchers to help with food shopping and household bills

We aim to continue such support for the foreseeable future while we await the necessary Scottish Government advice that will enable us to plan for safely re-opening and resuming befriending support. However, it is recognised that this stage will be challenging and probably slow, as to take a young person inclined towards social isolation and encourage him/her to 'de-isolate' may require a close social engagement with his/her befriender - an engagement that will probably carry certain health risks for those involved until such time as an effective counter-virus vaccine is available.

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 took effect from and for 2019-20.

The Charity was fully funded for the year ended 31st March 2020, with income and endowments for the year exceeding expenditure by over £21,000. However, included in this was a substantial donation from a charitable Trust, given on condition that the name of the Trust was not publicly disclosed.

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

The Charity had secured the funding needed to fully cover its budgeted costs for the year, 2020-21. However, the impact of the lockdown on social engagement due to the coronavirus crisis has curtailed normal befriending activities, and the Charity's co-ordination of the work normally delivered by a team of volunteers. As a result, expenditure on some variable costs (e.g. befriending activities and salaries) for the 2020/21 year will be significantly less than budgeted.

POLICY ON RESERVES

The Statement of Financial Activities for the year shows net surplus of £21,180. General reserves now stand at £87,307. 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.

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 2020

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.

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 two 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 2020**

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 (resigned 2/12/2019)
Mr A S Bruce
Miss J R Hamilton
Mrs P A Winton
Mr R D Turkington
Mrs I B Swankie
Mrs J M Wilson
Mrs R M Pryde (appointed 30/1/2020)

Co-oped Trustee
Mrs K McLaughlin

Company Secretary
Mrs J M Wilson

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

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

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

Approved by order of the board of trustees on19/08/2020..... and signed on its behalf by:



.....
Mr C Groves - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
SOUTH AYRSHIRE BEFRIENDING PROJECT**

I report on the accounts for the year ended 31 March 2020 set out on pages eight to nineteen.

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: 21/8/2020

SOUTH AYRSHIRE BEFRIENDING PROJECT

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2020**

	Notes	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,214	-	1,214	3,133
Charitable activities					
Grants Receivable	4	26,000	108,211	134,211	139,362
Investment income	3	<u>1,118</u>	<u>-</u>	<u>1,118</u>	<u>417</u>
Total		28,332	108,211	136,543	142,912
EXPENDITURE ON					
Charitable activities					
Costs Directly Allocated to Activities	5	2,962	2,004	4,966	6,485
Befriending Service		1,782	107,688	109,470	135,283
Support Costs		927	-	927	913
Total		<u>5,671</u>	<u>109,692</u>	<u>115,363</u>	<u>142,681</u>
NET INCOME/(EXPENDITURE)		22,661	(1,481)	21,180	231
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>64,646</u>	<u>4,284</u>	<u>68,930</u>	<u>68,699</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>87,307</u></u>	<u><u>2,803</u></u>	<u><u>90,110</u></u>	<u><u>68,930</u></u>

The notes form part of these financial statements

SOUTH AYRSHIRE BEFRIENDING PROJECT

BALANCE SHEET 31 MARCH 2020

	Notes	Unrestricted funds £	Restricted funds £	31/3/20 Total funds £	31/3/19 Total funds £
FIXED ASSETS					
Tangible assets	12	1,179	-	1,179	1,769
CURRENT ASSETS					
Debtors	13	3,319	-	3,319	2,165
Cash at bank and in hand		<u>87,938</u>	<u>2,803</u>	<u>90,741</u>	<u>71,217</u>
		91,257	2,803	94,060	73,382
CREDITORS					
Amounts falling due within one year	14	(5,129)	-	(5,129)	(6,221)
		<u>86,128</u>	<u>2,803</u>	<u>88,931</u>	<u>67,161</u>
NET CURRENT ASSETS					
		<u>86,128</u>	<u>2,803</u>	<u>88,931</u>	<u>67,161</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>87,307</u>	<u>2,803</u>	<u>90,110</u>	<u>68,930</u>
NET ASSETS		<u>87,307</u>	<u>2,803</u>	<u>90,110</u>	<u>68,930</u>
FUNDS	15				
Unrestricted funds				87,307	64,646
Restricted funds				<u>2,803</u>	<u>4,284</u>
TOTAL FUNDS				<u>90,110</u>	<u>68,930</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 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

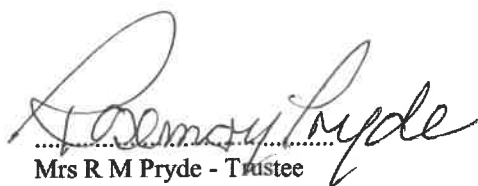
BALANCE SHEET - continued
31 MARCH 2020

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 19/08/2020 and were signed on its behalf by:



Mr C Groves - Trustee



Mrs R M Pryde - Trustee

The notes form part of these financial statements

SOUTH AYRSHIRE BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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.

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.

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.

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

1. ACCOUNTING POLICIES - continued

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

	31/3/20	31/3/19
	£	£
Donations	<u>1,214</u>	<u>3,133</u>

3. INVESTMENT INCOME

	31/3/20	31/3/19
	£	£
Deposit account interest	<u>1,118</u>	<u>417</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31/3/20	31/3/19
	£	£
Grants	<u>134,211</u>	<u>139,362</u>

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

	31/3/20	31/3/19
	£	£
South Ayrshire Council	29,000	29,000
The Stafford Trust	-	2,500
The Robertson Trust	17,500	17,500
Cash for Kids	300	1,085
Ayr North Decides	1,000	-
Young Start	(1,589)	21,777
Big Lottery Fund	60,000	60,000
STV Appeal	2,000	2,000
The Corra Foundation	-	5,500
Other Funders	<u>26,000</u>	<u>-</u>
	<u>134,211</u>	<u>139,362</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Costs Directly Allocated to Activities	4,966	-	4,966
Befriending Service	109,470	-	109,470
Support Costs	<u>13</u>	<u>914</u>	<u>927</u>
	<u>114,449</u>	<u>914</u>	<u>115,363</u>

6. SUPPORT COSTS

	Governance costs £
Support Costs	<u>914</u>

Governance costs represents the remuneration paid to the independent examiner.

7. NET INCOME/(EXPENDITURE)

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

	31/3/20 £	31/3/19 £
Depreciation - owned assets	<u>590</u>	<u>884</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

9. STAFF COSTS

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

	31/3/20	31/3/19
Average number of employees	<u>4</u>	<u>5</u>

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

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,233	900	3,133
Charitable activities			
Grants Receivable	4,500	134,862	139,362
Investment income	<u>417</u>	<u>-</u>	<u>417</u>
Total	7,150	135,762	142,912
EXPENDITURE ON			
Charitable activities			
Costs Directly Allocated to Activities	4,425	2,060	6,485
Befriending Service	3,072	132,211	135,283
Support Costs	817	96	913
	<u> </u>	<u> </u>	<u> </u>
Total	8,314	134,367	142,681
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(1,164)	1,395	231
RECONCILIATION OF FUNDS			
Total funds brought forward	65,810	2,889	68,699
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>64,646</u>	<u>4,284</u>	<u>68,930</u>

11. 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.

SOUTH AYRSHIRE BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

11. FUNDERS - continued

Cash For Kids (Family Groups)

Grant given towards helping 10 parents/carers of 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.

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).

The Robertson Trust

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

During the year the charity also received a grant from a Charitable Foundation, without restriction on what or when the money would be spent, but with restriction that the name of Foundation is not revealed in any publicity or publication. None of this grant was used in 2019-20, and is, therefore, the principal reason for the significant increase in General unrestricted funds.

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2019 and 31 March 2020	<u>12,547</u>
DEPRECIATION	
At 1 April 2019	10,778
Charge for year	<u>590</u>
At 31 March 2020	<u>11,368</u>
NET BOOK VALUE	
At 31 March 2020	<u>1,179</u>
At 31 March 2019	<u>1,769</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/20	31/3/19
	£	£
Other debtors	1,382	97
Prepayments and accrued income	46	101
Prepayments	<u>1,891</u>	<u>1,967</u>
	<u>3,319</u>	<u>2,165</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/20	31/3/19
	£	£
Accrued expenses	<u>5,129</u>	<u>6,221</u>

15. 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>68,930</u>	<u>21,180</u>	<u>-</u>	<u>90,110</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	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	-	(400)	(400)
	<u>108,211</u>	<u>(109,692)</u>	<u>(1,481)</u>
TOTAL FUNDS	<u>136,543</u>	<u>(115,363)</u>	<u>21,180</u>

Comparatives for 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 Housing	-	400	-	400
	<u>2,889</u>	<u>1,395</u>	<u>-</u>	<u>4,284</u>
TOTAL FUNDS	<u>68,699</u>	<u>231</u>	<u>-</u>	<u>68,930</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	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)	-
The Corra Foundation	5,500	(5,500)	-
South West Scotland Caravan Club	500	(500)	-
Ayrshire Housing	400	-	400
	<u>135,762</u>	<u>(134,367)</u>	<u>1,395</u>
TOTAL FUNDS	<u>142,912</u>	<u>(142,681)</u>	<u>231</u>

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

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	26,546	21,497	7,300	55,343
Designated - Capital	1,092	-	86	1,178
Designated - Closure	15,672	-	(7,629)	8,043
Designated - Wind-down	<u>22,500</u>	<u>-</u>	<u>243</u>	<u>22,743</u>
	65,810	21,497	-	87,307
Restricted funds				
The Robertson Trust	-	1,803	-	1,803
Lloyds TSB Foundation for Scotland	708	(708)	-	-
Cash for Kids	500	(500)	-	-
Henry Smith Charity	519	(519)	-	-
Ayr North Decides	<u>1,162</u>	<u>(162)</u>	<u>-</u>	<u>1,000</u>
	<u>2,889</u>	<u>(86)</u>	<u>-</u>	<u>2,803</u>
TOTAL FUNDS	<u>68,699</u>	<u>21,411</u>	<u>-</u>	<u>90,110</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,482	(13,985)	21,497
Restricted funds			
South Ayrshire Council	58,000	(58,000)	-
The Robertson Trust	35,000	(33,197)	1,803
Lloyds TSB Foundation for Scotland	-	(708)	(708)
Cash for Kids	1,385	(1,885)	(500)
Henry Smith Charity	-	(519)	(519)
Ayr North Decides	1,000	(1,162)	(162)
Young Start	20,188	(20,188)	-
Big Lottery Fund	120,000	(120,000)	-
The Corra Foundation	5,500	(5,500)	-
South West Scotland Caravan Club	500	(500)	-
STV Children's Appeal	2,000	(2,000)	-
Ayrshire Housing	400	(400)	-
	<u>243,973</u>	<u>(244,059)</u>	<u>(86)</u>
TOTAL FUNDS	<u>279,455</u>	<u>(258,044)</u>	<u>21,411</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

SOUTH AYRSHIRE BEFRIENDING PROJECT**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020**

	31/3/20	31/3/19
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,214	3,133
Investment income		
Deposit account interest	1,118	417
Charitable activities		
Grants	<u>134,211</u>	<u>139,362</u>
Total incoming resources	136,543	142,912
EXPENDITURE		
Charitable activities		
Wages	68,738	94,354
Social security	2,397	-
Pensions	1,434	1,247
Rates and water	161	190
Insurance	1,378	1,390
Light and heat	1,580	1,713
Telephone	3,344	1,939
Postage and stationery	2,361	3,008
Advertising	670	824
Staff travel & subsistence	46	63
Staff training	1,294	174
Staff meetings	38	144
Staff PVG	36	54
Volunteers' training	1,286	1,107
Befriending & Excursion costs	18,073	22,706
Rent	8,400	8,400
Sundries	1,172	1,915
Repairs/Maintenance/Common	165	525
Cleaning	875	811
Payroll expenses	288	264
Fundraising costs	7	10
Fixtures & fittings dep'n	589	884
Bank charges	<u>117</u>	<u>59</u>
	114,449	141,781
Support costs		
Governance costs		
Accountancy and legal fees	<u>914</u>	<u>900</u>
Total resources expended	<u>115,363</u>	<u>142,681</u>
Net income	<u><u>21,180</u></u>	<u><u>231</u></u>

This page does not form part of the statutory financial statements