

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

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 MARCH 2018  
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 2018**

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## **SOUTH AYRSHIRE BEFRIENDING PROJECT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018**

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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 2018. 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.

#### **Achievements 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 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.

## **SOUTH AYRSHIRE BEFRIENDING PROJECT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018**

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#### **OBJECTIVES AND ACTIVITIES**

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 has supported fifty-five 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 six youth group meetings as well as six group activities.

Our annual conference event was held in March 2018 and took the form of an Intergenerational Lunch for senior people in our local community, with the aim of bridging the generational divide, to tackle loneliness. Young people were involved in both the organisation and running of the day. With nearly 70 guests, volunteers and young people in attendance on the day, the event, which turned out to be the largest group activity the Charity has ever facilitated, was judged to have been extremely successful.

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

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 2017-18:

- \* 91% tried a new activity;
- \* 73% set and worked towards a personal goal;
- \* 42% achieved their personal goal;
- \* 91% reported positive change at home, school or in the community; and
- \* 60% 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.

## **SOUTH AYRSHIRE BEFRIENDING PROJECT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018**

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#### **OBJECTIVES AND ACTIVITIES**

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 main project, being to reduce social isolation, 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. Recent examples of goals achieved by young people include trying trampolining at Airspace and winning a game of basketball against their Buddy.

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.

Based on its past success, and the last two years in particular, Buddies has received full funding to continue for another two years.

#### **New Initiatives**

The Charity is not planning any new initiatives for 2018-19, as the demand for and provision of its current services in its various forms (including the Buddies project) generates a work load requiring the full commitment of the Charity's existing complement of co-ordinators and administrators to be effective and efficient.

#### **Trustees Responsibilities in Relation to the Financial Statements**

The trustees (who are also the directors of the Charity 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 reasonably 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 a 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 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 all staff, volunteers, funders and other supporters who have all contributed significantly to the effectiveness of the Charity during the past year.

## **SOUTH AYRSHIRE BEFRIENDING PROJECT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018**

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#### **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. 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.

## **SOUTH AYRSHIRE BEFRIENDING PROJECT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2018**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **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.

##### **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 is 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.

\* The Charity was fully funded for the year ended 31 March 2018, with outgoings exceeding income by just over £32,000. However, a substantial part of this was due to a one-off, unsolicited grant for £25,000 from a Charitable Foundation without any restriction on what or when the money was spent, but with the restriction that the name of the Charitable Foundation was not to be publicly disclosed. Having successfully applied for grants from other Charitable Trust and Foundations, with the understanding and agreement of the undisclosed Foundation, all of this unsolicited and unrestricted grant has been carried forward into the 2018-19 financial year.

\* At the beginning of the 2018-19, 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 2018-19, either as a result of the Service Level Agreement with South Ayrshire Council being extended or renewed, 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.

**SOUTH AYRSHIRE BEFRIENDING PROJECT**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2018**

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**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 - appointed 18/4/2017  
Mrs I B Swankie - appointed 18/4/2017  
Mrs C Mullen - appointed 18/4/2017  
- resigned 17/4/2018  
Mrs J M Wilson - appointed 1/11/2017

**Co-oped 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

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 on 15/8/18 and signed on its behalf by:



.....  
Mr C Groves - Trustee



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

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I report on the accounts for the year ended 31 March 2018 set out on pages eight to eighteen.

**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. 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: 30th August 2018

**SOUTH AYRSHIRE BEFRIENDING PROJECT**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2018**

	Notes	Unrestricted funds £	Restricted funds £	31/3/18 Total funds £	31/3/17 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	5,439	400	5,839	1,853
<b>Charitable activities</b>	5				
Grants Receivable		25,000	149,921	174,921	136,872
Other trading activities	3	88	-	88	-
Investment income	4	44	-	44	31
<b>Total</b>		<u>30,571</u>	<u>150,321</u>	<u>180,892</u>	<u>138,756</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	6				
Costs Directly Allocated to Activities		-	3,592	3,592	13,916
Befriending Service		-	143,713	143,713	130,374
Support Costs		-	913	913	913
<b>Total</b>		<u>-</u>	<u>148,218</u>	<u>148,218</u>	<u>145,203</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>30,571</u>	<u>2,103</u>	<u>32,674</u>	<u>(6,447)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>35,239</u>	<u>786</u>	<u>36,025</u>	<u>42,472</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>65,810</u></u>	<u><u>2,889</u></u>	<u><u>68,699</u></u>	<u><u>36,025</u></u>

The notes form part of these financial statements

**SOUTH AYRSHIRE BEFRIENDING PROJECT**

**BALANCE SHEET  
AT 31 MARCH 2018**

	Notes	Unrestricted funds £	Restricted funds £	31/3/18 Total funds £	31/3/17 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	1,092	-	1,092	885
<b>CURRENT ASSETS</b>					
Debtors	14	2,956	-	2,956	2,358
Cash at bank and in hand		68,719	2,889	71,608	49,065
		<u>71,675</u>	<u>2,889</u>	<u>74,564</u>	<u>51,423</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(6,957)	-	(6,957)	(16,283)
		<u>64,718</u>	<u>2,889</u>	<u>67,607</u>	<u>35,140</u>
<b>NET CURRENT ASSETS</b>					
		<u>65,810</u>	<u>2,889</u>	<u>68,699</u>	<u>36,025</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>65,810</u>	<u>2,889</u>	<u>68,699</u>	<u>36,025</u>
<b>NET ASSETS</b>					
		<u>65,810</u>	<u>2,889</u>	<u>68,699</u>	<u>36,025</u>
<b>FUNDS</b>					
Unrestricted funds	16			65,810	35,239
Restricted funds				2,889	786
<b>TOTAL FUNDS</b>					
				<u>68,699</u>	<u>36,025</u>

The notes form part of these financial statements

**SOUTH AYRSHIRE BEFRIENDING PROJECT**

**BALANCE SHEET - CONTINUED  
AT 31 MARCH 2018**

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The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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 .....15/8/18..... and were signed on its behalf by:



.....  
Mr C Groves -Trustee



.....  
Mrs P A Winton -Trustee

The notes form part of these financial statements

## SOUTH AYRSHIRE BEFRIENDING PROJECT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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#### 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 2018**

**2. DONATIONS AND LEGACIES**

	31/3/18	31/3/17
	£	£
Donations	5,839	1,848
Subscriptions	-	5
	<u>5,839</u>	<u>1,853</u>

**3. OTHER TRADING ACTIVITIES**

	31/3/18	31/3/17
	£	£
Fundraising events	<u>88</u>	<u>-</u>

**4. INVESTMENT INCOME**

	31/3/18	31/3/17
	£	£
Deposit account interest	<u>44</u>	<u>31</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	31/3/18	31/3/17
	£	£
Grants	<u>174,921</u>	<u>136,872</u>

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

	31/3/18	31/3/17
	£	£
BBC Children in Need	30,000	30,000
South Ayrshire Council	29,000	29,000
R S Macdonald Charitable Trust	10,000	10,000
Henry Smith Charity	10,000	10,000
Lloyds TSB Foundation for Scotland	3,727	5,000
The Robertson Trust	17,500	-
Cash for Kids	750	700
Stairway Trust	-	20,000
Ayr North Decides	1,162	1,112
Dr Guthrie's Association	-	2,000
Trusthouse Foundation	-	9,000
Wood Foundation	-	3,000
Young Start	17,782	17,060
Big Lottery Fund	30,000	-
Other Funders	25,000	-
	<u>174,921</u>	<u>136,872</u>

**SOUTH AYRSHIRE BEFRIENDING PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018**

**6. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Support costs (See note 7)	Totals
	£	£	£
Costs Directly Allocated to Activities	3,592	-	3,592
Befriending Service	143,713	-	143,713
Support Costs	13	900	913
	<u>147,318</u>	<u>900</u>	<u>148,218</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):

	31/3/18	31/3/17
	£	£
Depreciation - owned assets	<u>546</u>	<u>442</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017 .

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017 .

**10. STAFF COSTS**

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

	31/3/18	31/3/17
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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,853	-	1,853
<b>Charitable activities</b>			
Grants Receivable	23,000	113,872	136,872

**SOUTH AYRSHIRE BEFRIENDING PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
Investment income	31	-	31
<b>Total</b>	<b>24,884</b>	<b>113,872</b>	<b>138,756</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Costs Directly Allocated to Activities	1,364	12,552	13,916
Befriending Service	27,554	102,820	130,374
Support Costs	817	96	913
<b>Total</b>	<b>29,735</b>	<b>115,468</b>	<b>145,203</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(4,851)</b>	<b>(1,596)</b>	<b>(6,447)</b>
<b>Transfers between funds</b>	<b>(1,627)</b>	<b>1,627</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(6,478)</b>	<b>31</b>	<b>(6,447)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>41,718</b>	<b>754</b>	<b>42,472</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>35,240</b>	<b>785</b>	<b>36,025</b>



## **SOUTH AYRSHIRE BEFRIENDING PROJECT**

### **NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2018**

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#### **12. FUNDERS**

South Ayrshire Befriending Project has the following funds:

##### **Ayrshire Houses Trust**

Grant given towards the costs of the Project's 2017 Christmas Pantomime group outing.

##### **BBC Children in Need**

Grant given towards Co-ordinators' salary costs.

##### **Big Lottery Fund**

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**

Grants given towards helping the parents/carers of 10 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.

##### **The R S Macdonald Charitable Trust**

Grant given towards staff salary costs.

##### **The Robertson Trust**

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

##### **The Henry Smith Charity**

Grant given towards running costs of the Project providing support and befriending to vulnerable young people with behavioural problems of learning difficulties in South Ayrshire.

##### **South Ayrshire Council**

Grant given towards salary costs.

##### **South Ayrshire Council Participatory Budget Grant - "Ayr North Decides" - 2016-17**

Grant given in support of an outing to Blair Drummond Safari Park in August 2017, in which the young people will be able to build on their friendships, self-esteem and sense of inclusion.

##### **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.)

During the year the charity also received a grant of £25,000 from a Charitable Foundation, without restriction on what or when the money was spent, but with restriction that the name of the Charitable Foundation was not to be publicly disclosed. None of this grant was used in 2017-18, and is, therefore, the principal reason for the significant increase in General unrestricted funds shown on page 17.

**SOUTH AYRSHIRE BEFRIENDING PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018**

**13. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2017	10,233
Additions	753
	<u>10,986</u>
At 31 March 2018	<u>10,986</u>
 <b>DEPRECIATION</b>	
At 1 April 2017	9,348
Charge for year	546
	<u>9,894</u>
At 31 March 2018	<u>9,894</u>
 <b>NET BOOK VALUE</b>	
At 31 March 2018	<u>1,092</u>
At 31 March 2017	<u>885</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/18 £	31/3/17 £
Other debtors	841	267
Prepayments and accrued income	132	258
Prepayments	1,983	1,833
	<u>2,956</u>	<u>2,358</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/18 £	31/3/17 £
Accruals and deferred income	-	10,000
Accrued expenses	6,957	6,283
	<u>6,957</u>	<u>16,283</u>

**SOUTH AYRSHIRE BEFRIENDING PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018**

**16. MOVEMENT IN FUNDS**

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/18 £
<b>Unrestricted funds</b>				
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	15,000	-	7,500	22,500
	<u>35,239</u>	<u>30,571</u>	<u>-</u>	<u>65,810</u>
<b>Restricted funds</b>				
Lloyds TSB Foundation for Scotland	-	708	-	708
Cash for Kids	-	500	-	500
Henry Smith Charity	-	519	-	519
Ayr North Decides	786	376	-	1,162
	<u>786</u>	<u>2,103</u>	<u>-</u>	<u>2,889</u>
<b>TOTAL FUNDS</b>	<u>36,025</u>	<u>32,674</u>	<u>-</u>	<u>68,699</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	30,571	-	30,571
<b>Restricted funds</b>			
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	400	(400)	-
	<u>150,321</u>	<u>(148,218)</u>	<u>2,103</u>
<b>TOTAL FUNDS</b>	<u>180,892</u>	<u>(148,218)</u>	<u>32,674</u>

**SOUTH AYRSHIRE BEFRIENDING PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2018**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/16 £	Net movement in funds £	Transfers between funds £	At 31/3/17 £
<b>Unrestricted Funds</b>				
General fund	4,455	(4,852)	5,206	4,809
Designated - Capital	1,118	-	(233)	885
Designated - Closure	13,645	-	900	14,545
Designated - Wind-down	22,500	-	(7,500)	15,000
	<u>41,718</u>	<u>(4,852)</u>	<u>(1,627)</u>	<u>35,239</u>
<b>Restricted Funds</b>				
The Moffat Charitable Trust	754	(754)	-	-
Ayr North Decides	-	786	-	786
Young Start	-	(1,627)	1,627	-
	<u>754</u>	<u>(1,595)</u>	<u>1,627</u>	<u>786</u>
<b>TOTAL FUNDS</b>	<u><u>42,472</u></u>	<u><u>(6,447)</u></u>	<u><u>-</u></u>	<u><u>36,025</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,884	(29,736)	(4,852)
<b>Restricted funds</b>			
South Ayrshire Council	29,000	(29,000)	-
BBC Children in Need	30,000	(30,000)	-
Lloyds TSB Foundation for Scotland	5,000	(5,000)	-
Cash for Kids	700	(700)	-
R S Macdonald Charitable Trust	10,000	(10,000)	-
Henry Smith Charity	10,000	(10,000)	-
Ayr North Decides	1,112	(326)	786
Dr Guthrie's Association	2,000	(2,000)	-
Trusthouse Foundation	9,000	(9,000)	-
Young Start	17,060	(18,687)	(1,627)
The Moffat Charitable Trust	-	(754)	(754)
	<u>113,872</u>	<u>(115,467)</u>	<u>(1,595)</u>
<b>TOTAL FUNDS</b>	<u><u>138,756</u></u>	<u><u>(145,203)</u></u>	<u><u>(6,447)</u></u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2018.

**SOUTH AYRSHIRE BEFRIENDING PROJECT****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2018**

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	31/3/18 £	31/3/17 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,839	1,848
Subscriptions	-	5
	<u>5,839</u>	<u>1,853</u>
<b>Other trading activities</b>		
Fundraising events	88	-
<b>Investment income</b>		
Deposit account interest	44	31
<b>Charitable activities</b>		
Grants	174,921	136,872
<b>Total incoming resources</b>	<u>180,892</u>	<u>138,756</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	96,264	95,388
Pensions	626	-
Rates and water	175	195
Insurance	1,380	1,348
Light and heat	2,187	2,101
Telephone	1,144	901
Postage and stationery	2,319	3,205
Advertising	105	720
Staff travel & subsistence	196	91
Staff training	943	497
Staff meetings	161	165
Staff PVG	18	-
Volunteers' training	1,451	1,753
Volunteers' insurance	-	58
Befriending & Excursion costs	28,197	26,145
Rent	8,399	8,400
Sundries	1,308	1,079
Repairs/Maintenance/Common	633	268
Cleaning	794	1,133
Payroll expenses	288	288
Fundraising costs	61	9
Fixtures & fittings dep'n	546	442
Bank charges	123	117
	<u>147,318</u>	<u>144,303</u>
<b>Support costs</b>		

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**SOUTH AYRSHIRE BEFRIENDING PROJECT**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2018**

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	31/3/18	31/3/17
	£	£
<b>Governance costs</b>		
Accountancy and legal fees	900	900
<b>Total resources expended</b>	148,218	145,203
<b>Net income/(expenditure)</b>	<u>32,674</u>	<u>(6,447)</u>

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