

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

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
SOUTH AYRSHIRE BEFRIENDING PROJECT**

**Galbraith Pritchards
20 Barns Street
Ayr
Ayrshire
KA7 1XA**

SOUTH AYRSHIRE BEFRIENDING PROJECT

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Page
Report of the Trustees	1 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12 to 13
Notes to the Financial Statements	14 to 23
Detailed Statement of Financial Activities	24 to 25

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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 2024. 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 several sources.

To meet this objective, the Charity aims to:

- Work in partnership with other agencies involved with each 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.
- Encourage and support the young people to set personal targets.
- Recruit, train and support volunteer befrienders 18yrs+ from the local area to provide and maintain a positive befriending relationship for a minimum period of six months and a preferred maximum of two years.
- 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 interviewing, 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 comprehensive volunteer training programme (over the course of 12 hours) 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 (BeYou) which is a group named and run by the young people themselves to suggest and support 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 2024

ACHIEVEMENT AND PERFORMANCE

Operationally the Charity aims to enhance the quality of life for each young person 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 five key operational aims:

1. To reduce the social isolation of young people aged 8-18 years, by matching them with an adult befriender 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 befrienders is encouraged and expected to provide informal and social support to young people who are socially isolated, and with whom they have been carefully matched. Normally each befriender and the young person will meet on a fortnightly basis for two or more hours. They may eat out, play games, go shopping, see a film at the cinema, or engage in any one of a variety of different activities (e.g. bowling, skating etc), as chosen from Bfriend's comprehensive list compiled with input from our young people, sometimes in the safe space at the Bfriend office, which is kitted out with board games, books etc.

At the start of the relationship there may be some individual identified objectives (e.g. building confidence and self-esteem, joining in with group activities). Every young person that the Charity supports is encouraged and helped to set and work towards achieving personal goals, and to explore how their befriender can accomplish these.

The young people's committee BeYou not only provides more opportunities for social engagement and friendships among our young people, but also acts as a forum by which they are consulted on project issues, thereby giving them the opportunity to have a say in how the Charity's services are developed and delivered.

- **Regular outings:** In 2023-24 the Charity directly supported 47 young people (and their families). Some of these ended as planned during the year; others were continuations from previous years; some were new matches begun within the year. Most of our young people met regularly with their befriender during the reporting period, thereby helping to reduce their social isolation.

In 2023-24 an average of 80% of our young people participated in regular outings with their befriender.

- **Group outings:** Whilst for some of our young people group outings can be challenging, in general the group outings were consistently well attended. A special three-day non-residential event at Dumfries House during the summer holidays was attended by 36 young people. In trying to encourage more young people to participate in group outings, the Charity's staff strive to plan group outings which are both exciting and meaningful in trying to overcome the constraints that our young people may feel in meeting together.

In 2023-24 on average 49% of our young people attended group outings.

- **Improved social networks:** Young people have experienced improved social networks through attendance at the Charity's group activities and engaging with peers during their one-to-one outings with their befriender. Others have reported improved social networks in the community because of increased confidence or improved attendance at school. One young person joined the school football team and subsequently joined a local team playing at weekends.

In 2023-24 79% of our young people experienced improved social networks.

- **New experiences:** Young people were encouraged and supported to try some activities that otherwise they would not normally have the opportunity or courage to do. For many people such activities may seem unexceptional, but socially and emotionally they are hugely significant for the young people whom the Charity supports. Examples of new activities include footgolf, Edinburgh Dungeons, golf at a driving range, a comedy show, archery, a Glasgow ghost tour, and a trip to the circus. It is known that trying new activities has often led to an increase in confidence for many young people, especially when they have tried something that is a little out of their comfort zone.

In 2023-24 95% of young people tried a new experience.

- **Goal setting:** As a means of encouraging young people to set goals for their future, and with the help of BeYou, the Charity created goals booklets that each young person can work through with their befriender throughout their time together. The themes of these booklets are 'Kindness', 'Time Outside', 'Mindfulness and wellbeing', and 'Befriend the Earth'.

Some young people also choose to set personal goals e.g. getting fitter by joining a gym or sports club or learning how to apply makeup. One young person wanted to set the goal of attending a group outing - something they found too difficult at the start. We are delighted to report this was achieved. Several young people chose to work on their independence and decision-making skills by ordering their own food and making decisions about where and when to go on outings.

In 2023-24 46% of our young people achieved a personal goal.

- **Coping positively with change at school, at home, and/or in the community:** Most of our young people have experienced positive change because of their befriending involvement; this varies depending on the individual needs of the young person. Two of our young people are now attending college full time. One young person recently had Autism Spectrum Disorder (ASD) diagnosed, having been supported by their befriender to access South Ayrshire Autistic Society groups. Another young person has seen their attendance at school dramatically increase.

In 2023-24 73% of our young people experienced positive change.

- **Increased opportunity to make choices and be heard:** This objective is measured through, e.g. young people choosing where to go for one-to-one outings, deciding on venues for group activities, participating in match reviews and directing the nature of BeYou meetings/work. Having been forced in 2020 to suspend their young people's committee meetings of in line with Covid restrictions, BeYou was resurrected in 2022/23 to provide feedback and ideas for future activities from young people themselves.

Meeting six times in 2023-24 BeYou, with a committee of six young people, has helped to guide the development of the Charity's work in:

- creating goal booklets to help address problems for young people who find it difficult to set goals.
- redesigning the activity choice sheets for new matches to make them more aesthetically pleasing and easier to read
- evaluating group outings and suggesting outings for 2024-2025
- designing and creating a Christmas card to send to volunteers and partners.

BeYou also organised a community benefit litter pick project to which all the Charity's young people were invited to participate. This involved engaging and working with South Ayrshire Council Community Justice Services.

The Charity continues to invite young people to its volunteer training sessions to speak to new recruits about what they think makes a good befriender. Feedback from the volunteers is that the session is much appreciated.

In 2023-24 85% of our young people chose their own activities.

In 2023-24 77% of our young people contributed to the direction of their own befriender match.

- **Supplementary benefits and challenges:**
 - **Relief aid:** For many young people matched with a befriender, their home background is one in which there is considerable deprivation characterised by food poverty, energy poverty, etc. Throughout 2023-24 the Charity has continued to provide support as a registered referrer with our local food bank. We have also accessed toy banks, clothing banks, and emergency financial grants on behalf of young persons' families, given signposting to other services, and provided support as and when necessary for referrals and access to other services.

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

- **Opportunities and personal development through volunteering:** The Charity has been supported through some very challenging times by a strong and committed team of volunteers. Ultimately it is the volunteers who have befriended our young people who have made a real difference to their lives. For this reason, the Charity has always placed and will continue to place volunteer support at the centre of our delivery, enabling them not only to be better befrienders, but also to develop their own personal career/vocation.

To address the problem of recruiting sufficient volunteers to meet the demand for matches, the Charity's Coordinators have approached recruitment with a new strategy designed around Health and Social Care Partnership Localities. Since September 2023 each coordinator has taken responsibility for two localities within South Ayrshire to collate information about partnership opportunities, local contacts, significant relevant infrastructure, groups, media & events. This information is shared at monthly recruitment meetings where actions are prioritised and distributed amongst staff dependent on workload and commitments. This strategy and the work of the staff has produced a more optimistic picture of volunteer recruitment. Last year 16 new volunteers were recruited and trained, with a further 13 being in the process of training or in line to be trained, at the end of March 2024.

- **The Iris Project 'The Iris':** Over a period of six months in 2023-24, the Charity worked with a local organisation whose mission is to deliver an arts and entertainment programme to educate, engage and inspire young people. A series of short films were created highlighting the difference befriending makes. As well as the end-product, which may be used across several platforms to raise awareness of the Charity's work and provide some visual feedback to stakeholders, this initiative gave the Charity's young people the opportunity to have their views heard, to develop their skills 'behind the scenes' and/or to increase their confidence in a camera-facing role.
- **External Accreditation:**
 - **Quality in Befriending (QiB):** In 2023-24 the Charity undertook external quality assessment with Befriending Networks and achieved 'Excellence' - their highest standard of award. The assessment examined a portfolio of evidence, policies, procedures, and practices in addition to interviews with our young people, volunteers and staff.

In his assessment report, Angus McLean, Befriending Networks' Quality Officer, concluded that: "Through the work of the staff and volunteers, the impact of the service is very impressive. From activity planning to film/video projects, the organisation includes all stakeholders to provide a collective voice and team effort. The organisation excels in supporting and including all stakeholders from young people to Board members. Through focus committees and surveys, everyone is listened to and there is a fantastic open and transparent culture within the organisation."

- **Volunteer Friendly Award:** In May 2024 the Charity was awarded Volunteer Friendly Award status. This award is a Scotland-wide quality standard for volunteer programmes, managed by Volunteer Scotland and delivered through a local TSI (Third Sector Interface)/Volunteer Centre. A portfolio was created requiring the Charity to review and improve our existing practice. Based on this portfolio, a representative of the local TSI (VASA) concluded: "Outstanding, professional recruitment and support to volunteers, yet with a sound volunteering culture developing a very caring, supportive relationship with all volunteers".
- **Organisational changes and development:**
 - **Staff training and development:** The Charity recognises the value of staff training and development. In this respect all the Charity's staff underwent trauma training with coordinators being trained to Trauma Enhanced level. Putting this learning into practice we have developed our offering to young people whose befriending matches have come to an end prematurely. While waiting for another befriender to become available, we offer interim support with a Coordinator. During the year four young people were supported in this way.

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

- **Staffing changes:**
In May 2024 Gary Dempster was employed as a coordinator. This resulted in a full staff complement comprising a full-time project manager (normally working 35hrs per week), three part-time coordinators (normally working between 21 and 28hrs per week), and a full-time administrator (normally working 35hrs per week).

In December 2023, the Charity's project manager, Fiona Mackenzie, moved on to 'pastures new'. With her experience in working for the Charity for many years, this was a great loss and presented the Charity with a significant challenge in determining the best way forward. The Board decided to present each of the remaining staff with the opportunity of stepping up to take over leadership of the Charity's operations. As a result, as from 16th April 2024, Karen Kidd was promoted to project manager.
- **Board changes:**
Towards the end of 2023-24 and the beginning of 2024-25 a number of Trustees decided for various reasons to step back or step down. Identification of people who are willing to take on the responsibilities of serving as Trustees on the Charity's Board has not been easy. Trustees are actively seeking people who have the skills and experience not only to complement those of the remaining Trustees but also to constructively contribute to the Charity's strategic development and direction.

FUTURE CHALLENGES AND DEVELOPMENTS

The challenges that the South Ayrshire Befriending Project faces for the future are in some respects not dissimilar from those with which other charities which depend on volunteers are faced:

- Recruiting and retaining committed and hard-working volunteers, not only for befriending purposes, but also to serve as Trustees and/or specialist advisors to the Charity's Board. This involves continuous effort in promoting and raising outsiders awareness of the Charity's needs.
- Raising sufficient funds to maintain its scale of operations is a recurring issue and has been harder since the pandemic was followed by a period of relatively high inflation and slow growth in the economy, forcing people to reconsider their charitable giving. At the same time, investors have less income available to give in response to our funding applications.

SOUTH AYRSHIRE BEFRIENDING PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

- The Charity continues to raise most of its funding from voluntary sources (e.g. from charitable trusts and foundations, and voluntary donations from companies, other organisations and individuals). The Charity's need for funding in response to applications submitted or from voluntary sources has been, and continues to be, of critical importance; without it the Charity would not be able to function at all. Nevertheless, it is not something we take for granted, and accordingly it is something for which words cannot express the true extent of our gratitude.

A contractual Service Level Agreement (SLA) has existed since 2013-14 between the Charity and South Ayrshire Council for funding in support of the provision of befriending services for young people. The Charity benefitted from the continuation of this agreement for 2021-22 and 2022-23. This benefit is characterised not only by the value of the financial contribution made by South Ayrshire Council, but also the endorsement it represents to other funders of the value of the Charity's work in the local council area. The Council has confirmed renewal of this agreement for five more years (until 2027-28) at a slightly greater sum per annum.

- Given both funding brought forward from 2022-23, and 2023-24's in-year funding, the Charity was more than fully funded for the year ended 31st March 2024. Expenditure exceeded income in the year by £88,710, but expenditure included funds being utilised from previous years.
- Through existing multi-year funding and reserves, the Charity secured funding needed to fully cover its budgeted costs for the year, 2023-24. In this respect the Charity is again most grateful to all funders: charitable trusts and foundations, South Ayrshire Council, companies, organisations and clubs, and private individuals.

RESERVES POLICY

The Trustees maintain three designated reserves to reflect the possibility that, due to funding shortages in the future, the Charity's work becomes unsustainable.

- A Fixed Asset Reserve (valued at £2,311 as at the year ending 31st March 2024) reflects the value of funds tied up in fixed assets.
- A Wind-down Reserve Fund (valued at £32,388 as at the year ending 31st March 2024), is provided in recognition of the demands that the work of the Charity has on forward planning. 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 to allow the deadline to be delayed until the end of the financial year if insufficient funding has been secured for future years.
- Finally, in view of the relatively short-term nature of the Charity's funding, a Closure Reserve (valued at £8,186 as at the year ending 31st March 2024) reflects the potential costs of closing down the Charity, including redundancy and other costs.

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 documents are its Memorandum and Articles 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 2024

Recruitment and appointment of new Trustees

The Board of Trustees, which must comprise at least four but not more than 12 members, elects a Chairman from its number annually. Furthermore, one third of Trustees (or the nearest number upwards) must retire annually, but are eligible to be put forward for re-election, should they be so willing.

Due to the nature of the work carried out by the Charity, much focus is on the needs of vulnerable young people in South Ayrshire. The Trustees endeavour to ensure that the needs of this group are met through an appropriately skilled board. Board members continue to seek out, by networking or personal contact, suitable individuals from professional and voluntary organisations who work with, or for, young people. They also endeavour to ensure that Trustees embody a broad mix of traditional business skills: any apparent lack is 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 the Charity staff and Board of Trustees in the office 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 Trustee should follow, after obtaining PVG checks.

Once appointed, the Trustee follows, as soon as possible, a 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, revising as and when necessary.

Organisational structure

The Charity has a Board of Trustees which meets nine to 10 times per year (approximately once every six weeks) and is responsible for its direction and policy.

At the beginning of 2023-24 the Charity's full staff complement comprised a full-time project manager, three part-time project coordinators - two working four days per week, and one working three days per week (which at the start of the year was vacant), and a full-time project administrator. The project coordinator post was filled with a short fixed-term contract early in 2023-24.

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 and well-being of young people.

The Charity is a member of several supportive organisations (such as Befriending Networks, and Children in Scotland) through which, as well as participating in training, staff members network with colleagues working in similar environments.

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

Risk management

Risks identified by the Trustees are covered by insurance as far as possible.

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 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC236725 (Scotland)

Registered Charity number
SC020989

Registered office
Corespace (Viewfield Business Centre)
62 Viewfield Road
AYR
South Ayrshire
KA8 8HH

Trustees
Mr C Groves
Mr A S Bruce
Mrs P A Winton (resigned 19/4/23)
Mrs J M Wilson (resigned 20/4/24)
Mrs R M Pryde (resigned 5/4/24)
Mrs K McLaughlin

Co-opted Trustees
Mrs A M Hemmings (co-opted 17th April 2024)
Mr J Hogg (co-opted 24th January 2024; resigned 2nd May 2024)
Mrs L McCall

Company Secretary
Mr C Groves

Independent Examiner
Mr Alistair Campbell FCCA
Galbraith Pritchards
20 Barns Street
AYR
South Ayrshire
KA7 1XA

Solicitors
Kilpatrick & Walker
4 Wellington Square
AYR
South Ayrshire
KA7 1EN

SOUTH AYRSHIRE BEFRIENDING PROJECT

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

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

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

In doing so the Trustees are required to:

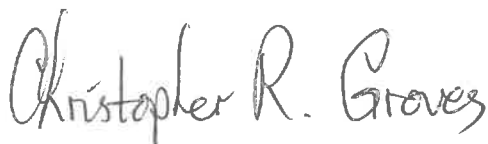
- Select suitable accounting policies and then reasonably apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume 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 that financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees would like to place on record their thanks and appreciation to staff, volunteers, funders and other supporters who have all contributed significantly to the effectiveness of the Charity during the past year.

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

Approved by order of the Board of Trustees on14/07/24..... 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 2024 set out on pages 11 to 23.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Alistair Campbell, FCCA
The Association of Chartered Certified Accountants

Galbraith Pritchards
20 Barns Street
AYR
South Ayrshire
KA7 1XA

Date: 15/8/2024

SOUTH AYRSHIRE BEFRIENDING PROJECT

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	31/3/24 Total funds £	31/3/23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,908	-	4,908	2,818
Charitable activities					
Grants receivable	4	50,000	44,980	94,980	195,560
Investment income	3	<u>1,507</u>	<u>-</u>	<u>1,507</u>	<u>982</u>
Total		<u>56,415</u>	<u>44,980</u>	<u>101,395</u>	<u>199,360</u>
EXPENDITURE ON					
Charitable activities					
Costs directly allocated to activities	5	15,485	4,911	20,396	17,853
Raising funds		51	41	92	2,217
Befriending service		99,839	68,295	168,134	157,658
Support costs		<u>1,483</u>	<u>-</u>	<u>1,483</u>	<u>2,185</u>
Total		<u>116,858</u>	<u>73,247</u>	<u>190,105</u>	<u>179,913</u>
NET INCOME/(EXPENDITURE)		(60,443)	(28,267)	(88,710)	19,447
RECONCILIATION OF FUNDS					
Total funds brought forward		137,144	37,042	174,186	154,739
TOTAL FUNDS CARRIED FORWARD		<u>76,701</u>	<u>8,775</u>	<u>85,476</u>	<u>174,186</u>

The notes form part of these financial statements

SOUTH AYRSHIRE BEFRIENDING PROJECT

BALANCE SHEET 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31/3/24 Total funds £	31/3/23 Total funds £
FIXED ASSETS					
Tangible assets	12	2,311	-	2,311	2,188
CURRENT ASSETS					
Debtors	13	6,040	-	6,040	16,526
Cash at bank and in hand		<u>75,729</u>	<u>8,775</u>	<u>84,504</u>	<u>164,634</u>
		81,769	8,775	90,544	181,160
CREDITORS					
Amounts falling due within one year	14	(7,379)	-	(7,379)	(9,162)
NET CURRENT ASSETS		<u>74,390</u>	<u>8,775</u>	<u>83,165</u>	<u>171,998</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>76,701</u>	<u>8,775</u>	<u>85,476</u>	<u>174,186</u>
NET ASSETS		<u>76,701</u>	<u>8,775</u>	<u>85,476</u>	<u>174,186</u>
FUNDS	15				
Unrestricted funds				76,701	137,144
Restricted funds				<u>8,775</u>	<u>37,042</u>
TOTAL FUNDS				<u>85,476</u>	<u>174,186</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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

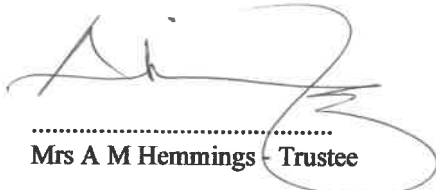
SOUTH AYRSHIRE BEFRIENDING PROJECT

BALANCE SHEET - continued
31 MARCH 2024

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 on14/07/24..... and were signed on its behalf by:


.....
Mr C Groves - Trustee


.....
Mrs A M Hemmings - Trustee

The notes form part of these financial statements

SOUTH AYRSHIRE BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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.

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.

SOUTH AYRSHIRE BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

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 acknowledges 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

	31/3/24	31/3/23
	£	£
Donations	<u>4,908</u>	<u>2,818</u>

3. INVESTMENT INCOME

	31/3/24	31/3/23
	£	£
Deposit account interest	<u>1,507</u>	<u>982</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31/3/24	31/3/23
	£	£
Grants	<u>94,980</u>	<u>195,560</u>

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

	31/3/24	31/3/23
	£	£
BBC Children in Need	10,010	49,583
South Ayrshire Council	29,870	29,000
R S Macdonald Charitable Trust	20,000	27,000
Henry Smith Charity	20,000	20,000
The Robertson Trust	-	29,900
The Rozelle Trust	-	5,000
Cash for Kids	600	630
The Stairway Charitable Trust	10,000	10,000
Dr Guthrie's Association	500	-
Big Lottery Fund	-	22,947
The Darroch Charitable Trust	-	1,500
Ayrshire Housing	1,000	-
South Ayrshire HSCP	<u>3,000</u>	<u>-</u>
	<u>94,980</u>	<u>195,560</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Costs directly allocated to activities	20,396	-	20,396
Raising funds	92	-	92
Befriending service	168,134	-	168,134
Support costs	-	1,483	1,483
	<u>188,622</u>	<u>1,483</u>	<u>190,105</u>

6. SUPPORT COSTS

	Governance costs £
Support costs	<u>1,483</u>

Included in governance costs is £850 + VAT representing the remuneration paid for the independent examination.

7. NET INCOME/(EXPENDITURE)

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

	31/3/24 £	31/3/23 £
Depreciation - owned assets	<u>1,156</u>	<u>1,094</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

9. STAFF COSTS

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

	31/3/24	31/3/23
Average number of employees	<u>5</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 2024**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,818	-	2,818
Charitable activities			
Grants receivable	81,900	113,660	195,560
Investment income	<u>982</u>	<u>-</u>	<u>982</u>
Total	<u>85,700</u>	<u>113,660</u>	<u>199,360</u>
EXPENDITURE ON			
Raising funds	-	-	-
Charitable activities			
Costs directly allocated to activities	10,695	7,158	17,853
Raising funds	1,328	889	2,217
Befriending service	69,121	88,537	157,658
Support costs	<u>2,185</u>	<u>-</u>	<u>2,185</u>
Total	<u>83,329</u>	<u>96,584</u>	<u>179,913</u>
NET INCOME	2,371	17,076	19,447
RECONCILIATION OF FUNDS			
Total funds brought forward	134,773	19,966	154,739
TOTAL FUNDS CARRIED FORWARD	<u>137,144</u>	<u>37,042</u>	<u>174,186</u>

11. FUNDERS

South Ayrshire Befriending Project has the following funds:

Ayrshire Housing

Grant given towards the costs of volunteers' recruitment in 2024/25.

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 (Cost-of-Living Grant)

Grant given to provide support in the form of shopping vouchers for 12 children (up to the age of 18) and their families who are living in or affected by poverty for essentials such as food, toiletries, clothing, school uniforms, heating, electricity, mobile phone top-ups, and baby food.

SOUTH AYRSHIRE BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

11. FUNDERS - continued

Dr Guthrie's Association

Grant given in supporting disadvantaged children and young people to be active and social through one-to-one and group befriending outings in 2024/25.

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 2023/24.

South Ayrshire Health and Social Care Partnership (Ayr North Locality Planning Partnership)

Grant given towards the cost for the provision of befriending support for 20 to 25 young people living in the Ayr North locality.

The Darroch Charitable Trust

Grant given without specifying any restriction(s).

The Henry Smith Charity

Grant given towards three years' running costs (2021/22 - 2023/24) of a project providing befriending support to isolated and disadvantaged young people in South Ayrshire.

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

Grant given towards the Project's core running costs.

The R S Macdonald Charitable Trust (Large Grants Programme)

Grant given towards core running costs over three years from 2021/22 - 2023/24.

The R S Macdonald Charitable Trust (Small Grants Programme)

Grant given towards equipment and infrastructure costs associated with the development of new premises for the Project to lease and move to.

The Stairway Charitable Trust

Grant given without restriction.

SOUTH AYRSHIRE BEFRIENDING PROJECT**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****12. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
COST	
At 1 April 2023	16,759
Additions	<u>1,279</u>
At 31 March 2024	<u>18,038</u>
DEPRECIATION	
At 1 April 2023	14,571
Charge for year	<u>1,156</u>
At 31 March 2024	<u>15,727</u>
NET BOOK VALUE	
At 31 March 2024	<u>2,311</u>
At 31 March 2023	<u>2,188</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24	31/3/23
	£	£
Other debtors	5,239	14,661
Accrued income	-	30
Prepayments	<u>801</u>	<u>1,835</u>
	<u>6,040</u>	<u>16,526</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24	31/3/23
	£	£
Accrued expenses	<u>7,379</u>	<u>9,162</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

15. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	86,505	(60,443)	7,754	33,816
Designated - Capital	2,188	-	123	2,311
Designated - Closure	12,804	-	(4,618)	8,186
Designated - Wind-down	<u>35,647</u>	<u>-</u>	<u>(3,259)</u>	<u>32,388</u>
	137,144	(60,443)	-	76,701
Restricted funds				
BBC Children in Need	5,574	(5,574)	-	-
R S Macdonald Charitable Trust	9,195	(4,920)	-	4,275
Ayr North Decides	-	3,000	-	3,000
Dr Guthrie's Association	-	500	-	500
Big Lottery Fund	22,273	(22,273)	-	-
Ayrshire Housing	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
	<u>37,042</u>	<u>(28,267)</u>	<u>-</u>	<u>8,775</u>
TOTAL FUNDS	<u>174,186</u>	<u>(88,710)</u>	<u>-</u>	<u>85,476</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,415	(116,858)	(60,443)
Restricted funds			
South Ayrshire Council	29,871	(29,871)	-
BBC Children in Need	10,009	(15,583)	(5,574)
Cash for Kids	600	(600)	-
R S Macdonald Charitable Trust	-	(4,920)	(4,920)
Ayr North Decides	3,000	-	3,000
Dr Guthrie's Association	500	-	500
Big Lottery Fund	-	(22,273)	(22,273)
Ayrshire Housing	<u>1,000</u>	<u>-</u>	<u>1,000</u>
	<u>44,980</u>	<u>(73,247)</u>	<u>(28,267)</u>
TOTAL FUNDS	<u>101,395</u>	<u>(190,105)</u>	<u>(88,710)</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	89,163	2,371	(5,029)	86,505
Designated - Capital	2,652	-	(464)	2,188
Designated - Closure	11,614	-	1,190	12,804
Designated - Wind-down	<u>31,344</u>	<u>-</u>	<u>4,303</u>	<u>35,647</u>
	134,773	2,371	-	137,144
Restricted funds				
BBC Children in Need	-	5,574	-	5,574
R S Macdonald Charitable Trust	-	9,195	-	9,195
Big Lottery Fund	<u>19,966</u>	<u>2,307</u>	<u>-</u>	<u>22,273</u>
	<u>19,966</u>	<u>17,076</u>	<u>-</u>	<u>37,042</u>
TOTAL FUNDS	<u>154,739</u>	<u>19,447</u>	<u>-</u>	<u>174,186</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	85,700	(83,329)	2,371
Restricted funds			
South Ayrshire Council	29,000	(29,000)	-
BBC Children in Need	49,083	(43,509)	5,574
Cash for Kids	630	(630)	-
R S Macdonald Charitable Trust	12,000	(2,805)	9,195
Big Lottery Fund	<u>22,947</u>	<u>(20,640)</u>	<u>2,307</u>
	<u>113,660</u>	<u>(96,584)</u>	<u>17,076</u>
TOTAL FUNDS	<u>199,360</u>	<u>(179,913)</u>	<u>19,447</u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

15. MOVEMENT IN FUNDS - continued

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

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	89,163	(58,072)	2,725	33,816
Designated - Capital	2,652	-	(341)	2,311
Designated - Closure	11,614	-	(3,428)	8,186
Designated - Wind-down	<u>31,344</u>	<u>-</u>	<u>1,044</u>	<u>32,388</u>
	134,773	(58,072)	-	76,701
Restricted funds				
R S Macdonald Charitable Trust	-	4,275	-	4,275
Ayr North Decides	-	3,000	-	3,000
Dr Guthrie's Association	-	500	-	500
Big Lottery Fund	19,966	(19,966)	-	-
Ayrshire Housing	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
	<u>19,966</u>	<u>(11,191)</u>	<u>-</u>	<u>8,775</u>
TOTAL FUNDS	<u><u>154,739</u></u>	<u><u>(69,263)</u></u>	<u><u>-</u></u>	<u><u>85,476</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	142,115	(200,187)	(58,072)
Restricted funds			
South Ayrshire Council	58,871	(58,871)	-
BBC Children in Need	59,092	(59,092)	-
Cash for Kids	1,230	(1,230)	-
R S Macdonald Charitable Trust	12,000	(7,725)	4,275
Ayr North Decides	3,000	-	3,000
Dr Guthrie's Association	500	-	500
Big Lottery Fund	22,947	(42,913)	(19,966)
Ayrshire Housing	<u>1,000</u>	<u>-</u>	<u>1,000</u>
	<u>158,640</u>	<u>(169,831)</u>	<u>(11,191)</u>
TOTAL FUNDS	<u><u>300,755</u></u>	<u><u>(370,018)</u></u>	<u><u>(69,263)</u></u>

SOUTH AYRSHIRE BEFRIENDING PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

SOUTH AYRSHIRE BEFRIENDING PROJECT**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	31/3/24	31/3/23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,908	2,818
Investment income		
Deposit account interest	1,507	982
Charitable activities		
Grants	<u>94,980</u>	<u>195,560</u>
Total incoming resources	101,395	199,360
EXPENDITURE		
Charitable activities		
Wages	114,717	107,495
Social security	4,865	4,204
Pensions	2,552	2,311
Rates and water	-	176
Insurance	1,070	1,486
Light and heat	383	2,657
Telephone	5,019	4,481
Postage and stationery	2,308	1,517
Advertising	1,799	3,879
Relocation expenses	5,268	7,245
Staff travel and subsistence	34	875
Staff training	807	902
Staff meetings	425	421
Staff PVG	18	54
Volunteers' training	2,049	1,803
Volunteers' insurance	52	-
Befriending and excursion costs	29,422	20,386
Rent	14,282	13,612
Sundries	1,310	956
Repairs and maintenance	-	334
Cleaning	482	1,371
Payroll expenses	320	308
Fundraising costs	151	19
Fixtures and fittings depreciation	1,156	1,094
Bank charges	<u>133</u>	<u>142</u>
	188,622	177,728
Support costs		
Governance costs		
Accountancy	1,020	972
Carried forward	1,020	972

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 2024**

	31/3/24	31/3/23
	£	£
Governance costs		
Brought forward	1,020	972
Legal fees	<u>463</u>	<u>1,213</u>
	<u>1,483</u>	<u>2,185</u>
Total resources expended	<u>190,105</u>	<u>179,913</u>
Net (expenditure)/income	<u>(88,710)</u>	<u>19,447</u>

This page does not form part of the statutory financial statements