

Charity registration number: SC047812

# Befrienders SCIO

Annual Report and Financial Statements

for the Year Ended 31 March 2024

## **Befrienders SCIO**

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## **Befrienders SCIO**

### **Reference and Administrative Details**

|  |   |
|--|---|
| <b>Trustees</b>                            | Patricia Grey, Secretary<br>Douglas Whyte<br>Lesley Donald<br>Russell Anderson<br>Maureen Green<br>Rebecca Barker<br>Rory Munro, Chair<br>Douglas Philand<br>Amanda Matthews, Treasurer |
| <b>Senior Management / Leadership Team</b> | Arlene Colewell, Manager  |
| <b>Charity Registration Number</b>         | SC047812  |
| <b>Principal Office</b>                    | PO Box 9576<br>Lochgilphead<br>Argyll<br>PA31 9BB   |
| <b>Independent Examiner</b>                | Stuart Ramsay Chartered Accountant<br>Chartered Accountant<br>46 Argyll Street<br>Lochgilphead<br>Argyll<br>PA31 8NE  |
| <b>Bankers</b>                             | Bank of Scotland<br>Lochgilphead  |

## **Befrienders SCIO**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

#### **Objectives and activities**

##### ***Objects and aims***

The purpose of the charity is to provide social and emotional support to young people who are at risk of social isolation due to adversity or disadvantage by recruiting, training and supporting adult volunteers to act as one-to-one Befrienders for referred children and young people aged 6 - 18, living in Argyll and Bute.

##### ***Objectives, strategies and activities***

##### **Chairperson's Remarks**

I have had both the responsibility and privilege of being the Chairperson of the Board of Trustees for Befrienders in 2023-2024. Whilst I use the word responsibility, in truth that responsibility is diminished by the fact that we have such a passionate, committed and driven manager. I have had the privilege of what I call "story time with Arlene", hearing from Arlene on a regular basis about the challenges, the opportunities and the successes of the work of Befrienders. My favourite part of story time is hearing how the matches that have been made have been so beneficial for the young people of Argyll and Bute. In addition to that, it has been fantastic to hear how our volunteers have grown in their befriending relationships and the mutual benefit matches can bring.

You can read more about the challenges and successes throughout this report, though nothing quite brings it to life than hearing these stories from our volunteers or Arlene. All that remains is for me to extend my thanks to all those who make Befrienders a success. First, to our Board of Trustees, thanks for your time, experience and knowledge that has helped keep the aims of the organisation on track. Second, to Arlene and Ben who keep things on track day to day ensuring that we make a difference to the lives of young people in Argyll and Bute. Third, to our volunteers, without whom we simply could not exist, thank you for the positive impact you are making for young people in Argyll and Bute. Lastly, and most importantly, thanks to the children and young people who trust the Befriending process, the trust it takes to do this cannot be understated. I look forward to hearing about the impact Befrienders makes in the years to come and am excited about how the organisation develops in the years to come.

Rory Munro  
Chairperson

##### ***Public benefit***

The trustees confirm that they have complied with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

## **Befrienders SCIO**

### **Trustees' Report (continued)**

#### *Use of volunteers*

##### Volunteer Recruitment and Training

This year has seen a concerted effort to recruit and train a diverse group of volunteers who are passionate about making a difference in young peoples' lives. The recruitment strategy has emphasized attracting volunteers with relevant life experiences and skills that align with the needs of the young people we support. This has included outreach to community groups, participation in local events and online campaigns to raise awareness about the charity's work and the rewarding nature of volunteering.

Training programs have been adapted to better prepare volunteers for the challenges they might face. These programs include comprehensive modules on child safeguarding, communication skills and mental health awareness. Feedback from volunteers has been overwhelmingly positive, with many appreciating the depth and relevance of the training provided. The charity also introduced peer support sessions, where volunteers can share their experiences and learn from each other, fostering a sense of community and shared purpose.

## Befrienders SCIO

### Trustees' Report (continued)

#### Achievements and performance

Over the past year, Argyll and Bute Befrienders SCIO has made significant progress in supporting young people through befriending relationships. Starting the year in April 2023, the charity had 28 existing volunteers, 24 matched young people, and 42 unmatched referrals across Argyll and Bute. By April 2024, these numbers had increased, reflecting the charity's continued efforts and impact. The number of volunteers grew to 39, with 32 young people matched and 40 young people on the waiting list.

Existing volunteers increased by 39.3%  
Matched young people increased by 33.3%  
Young people on the waiting list decreased by 4.8%

Throughout the year, the charity received 23 new referrals and worked to address these by actively recruiting volunteers, resulting in a slight decrease in the waiting list despite ongoing challenges. The charity also supported 5 unmatched young people each month through alternative means, ensuring they received necessary guidance and support even while awaiting a formal match.

#### Volunteer and match successes:

We have seen remarkable successes in matching volunteers with young people in need, fostering relationships that have led to significant positive changes. For instance, one of our young participants, who initially struggled with severe anxiety and lack of social interaction, has shown tremendous progress through regular outings with her befriender. They participated in community events and engaged in simple but meaningful activities, which gradually helped her overcome her fears and become more involved in social settings.

Another young person, who had been facing challenges in school and at home, was matched with a befriender who shared a common interest in music. Through this shared passion, the young person not only improved their confidence but also developed a new sense of purpose and motivation to stay engaged in education. These relationships have proven to be a cornerstone of the charity's work, providing essential support and guidance to young people during critical moments in their lives.

#### Activities and events:

Our children and young people enjoyed a series of successful activities and events throughout the year with their befrienders. One such event was a school holiday group day trip, which provided a much-needed break and an opportunity for the participants to explore new environments and bond with others in a safe and supportive setting. These activities have been instrumental in helping young people build social skills, self-esteem and lasting memories.

#### Challenges faced:

Throughout the year, we encountered several challenges that required adaptability and resilience. One of the ongoing issues has been the persistent BT technical problems, which disrupted our communication systems. This created barriers in co-ordinating with volunteers, young people and external agencies. Despite these difficulties, the team worked diligently to ensure that the support and activities continued with minimal disruption.

Volunteer availability has also been a significant challenge, particularly in finding suitable matches for some of the more complex cases. We faced a growing waiting list of referrals, many of which were for young people with specific needs that required carefully matched volunteers. To address this, the charity focused on recruiting more volunteers, especially those with lived experiences similar to the young people they would be supporting. This approach has started to yield positive results, although the balance between demand and availability remains an ongoing focus.

## **Befrienders SCIO**

### **Trustees' Report (continued)**

Another challenge has been managing complex cases that require coordination with external agencies, such as social services and educational bodies. These cases often involve multiple stake holders and sensitive situations, making the matching process more intricate and time-consuming. We have been proactive in liaising with these agencies to ensure that the young people receive the most appropriate and effective support.

Testimonials and stories:

Throughout the year, the impact of our work has been vividly reflected in the heartfelt testimonials from the young people, their families, and the volunteers involved. These stories underscore the transformative power of befriending relationships.

One young person shared how their befriender became a lifeline during a difficult time: "Before I met my befriender, I felt really alone. They helped me believe in myself again, and now I'm doing things I never thought I could." This sentiment was echoed by a parent who noted, "The change in my child has been incredible. They're more confident and happier, and its all thanks to the relationship they've built with their befriender."

Volunteers also expressed the profound impact that befriending has had on their own lives. One volunteer mentioned, "Being a befriender has been one of the most rewarding experiences of my life. Seeing the positive change in my young person has been amazing, and it's given me a sense of purpose too." These testimonials highlight the mutual benefits of the relationships fostered by the charity.

#### **Financial review**

Financial overview:

This year, we have maintained a stable financial position, ensuring that our mission to support vulnerable young people continues to thrive. The primary sources of income included generous donations from individual donors, grants from charitable foundations, and proceeds from community fundraising events. These funds have been vital in covering the costs of training and supporting volunteers, organizing activities for young people, and managing the operational needs of the service.

Expenditures have been carefully managed to maximize the impact of every pound received. The largest areas of spending included volunteer training and support, activity costs for matched pairs, and administrative expenses related to running the charity. In addition to these core expenditures, we also invested in improving communication infrastructure, addressing some of the technical challenges faced during the year.

Overall, we have ended the year on a sound financial footing, with a healthy reserve to support ongoing and future activities. This financial stability provides a strong foundation for us to continue our vital work in the coming year.

#### ***Policy on reserves***

The charity holds sufficient funds in reserve to cover the costs of staff redundancies, recalculated on an annual basis, should the charity cease operations for financial reasons.

## **Befrienders SCIO**

### **Trustees' Report (continued)**

#### **Plans for future periods**

##### *Aims and key objectives for future periods*

As we look forward to the coming year, we are focused on expanding our reach and deepening our impact. Key goals include recruiting more volunteers to address the growing waiting list of young people in need of support, and continuing to provide high-quality training to ensure that volunteers are well-prepared for their roles.

We also plan to introduce new activities and programs aimed at further enhancing the confidence and skills of young people. This includes exploring partnerships with local businesses and organizations to create opportunities for young people to gain real-world experiences in areas like cooking, arts and sports.

Additionally, there is a commitment to improving the charity's infrastructure and addressing the technical challenges that have affected operations. Upgrading communication systems and streamlining processes will help ensure that we can respond quickly and effectively to the needs of young people and volunteers alike.

Finally, we will continue to engage with the community through events, outreach and advocacy, raising awareness about the importance of befriending relationships and the difference they make in the lives of young people. With a clear vision and a strong foundation, the charity is well-positioned to achieve even greater impact in the year ahead.

##### *Activities planned to achieve aims*

Argyll and Bute Befrienders SCIO can reflect with pride on the meaningful strides made in supporting young people through befriending relationships. The dedication of volunteers, the resilience of the young people, and the support from the wider community have all contributed to a year of impactful change and growth.

Looking ahead, the charity remains committed to building on this success, addressing challenges head-on, and continuing to provide life-changing support to those who need it most. With a solid foundation and a clear vision, we are poised to make an even greater difference in the coming year, ensuring that every young person has the opportunity to build the confidence and skills they need to thrive.

As we move forward, we are committed to expanding our reach, recruiting more volunteers, and continuing to provide high-quality support to ensure every young person has the opportunity to thrive.

Thank you to our volunteers, donors and community partners for making this impactful work possible. Together, we are making a lasting difference.

#### **Structure, governance and management**

##### *Recruitment and appointment of trustees*

The Trustees administer the charity, and are appointed at the Annual General Meeting, and operate on a voluntary basis. The Trustees meet at various times during the year as appropriate.

##### *Organisational structure*

The charity became a Scottish Charitable Incorporate Organisation on 10 October 2017.

The annual report was approved by the trustees of the charity on 05/11/24 and signed on its behalf by:



*Rory Munro* 😊

**Befrienders SCIO**

**Trustees' Report (continued)**

.....  
Rory Munro  
Trustee

## Befrienders SCIO

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

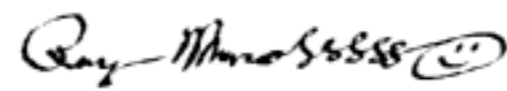
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees 05/11/24 and signed on its behalf by:



.....  
Rory Munro  
Trustee

## Befrienders SCIO

### Independent Examiner's Report to the trustees of Befrienders SCIO

I report to the trustees on my examination of the accounts of Befrienders SCIO for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the charity's trustees of Befrienders SCIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Regulations does not apply.

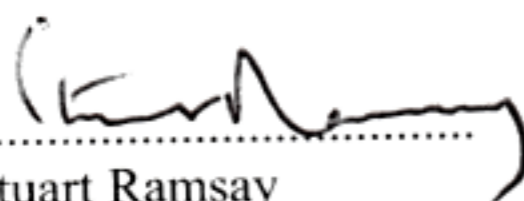
I report in respect of my examination of the Befrienders SCIO's accounts carried out in accordance with Regulation 11 of the 2006 Accounts Regulations, and in carrying out my examination I have followed all the applicable Directions given by the Scottish Charity Regulator under section 44(1)(c) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Befrienders SCIO in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Regulation 9 of the 2006 Accounts Regulations other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stuart Ramsay  
Chartered Accountant  
Member of the Institute of Chartered Accountants of Scotland

46 Argyll Street  
Lochgilphead  
Argyll  
PA31 8NE

31 DEC 2024

Date:.....

## Befrienders SCIO

### Statement of Financial Activities for the Year Ended 31 March 2024

|                                    | Note        | Unrestricted<br>funds<br>£          | Restricted<br>funds<br>£          | Total<br>2024<br>£          |
|------------------------------------|-------------|-------------------------------------|-----------------------------------|-----------------------------|
| <b>Income and Endowments from:</b> |             |                                     |                                   |                             |
| Donations and legacies             |             | 22,765                              | 69,472                            | 92,237                      |
| Other activities                   |             | 5,000                               | -                                 | 5,000                       |
| Total income                       |             | <u>27,765</u>                       | <u>69,472</u>                     | <u>97,237</u>               |
| <b>Expenditure on:</b>             |             |                                     |                                   |                             |
| Charitable activities              |             | (32,988)                            | (53,096)                          | (86,084)                    |
| Total expenditure                  |             | <u>(32,988)</u>                     | <u>(53,096)</u>                   | <u>(86,084)</u>             |
| Net (expenditure)/income           |             | (5,223)                             | 16,376                            | 11,153                      |
| Gross transfers between funds      |             | 6                                   | (6)                               | -                           |
| Net movement in funds              |             | (5,217)                             | 16,370                            | 11,153                      |
| <b>Reconciliation of funds</b>     |             |                                     |                                   |                             |
| Total funds brought forward        |             | 80,209                              | 8,817                             | 89,026                      |
| Total funds carried forward        | 14          | <u>74,992</u>                       | <u>25,187</u>                     | <u>100,179</u>              |
|                                    | <b>Note</b> | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
| <b>Income and Endowments from:</b> |             |                                     |                                   |                             |
| Donations and legacies             |             | 22,365                              | 77,103                            | 99,468                      |
| Other activities                   |             | 4,921                               | -                                 | 4,921                       |
| Total income                       |             | <u>27,286</u>                       | <u>77,103</u>                     | <u>104,389</u>              |
| <b>Expenditure on:</b>             |             |                                     |                                   |                             |
| Charitable activities              |             | (8,979)                             | (83,423)                          | (92,402)                    |
| Total expenditure                  |             | <u>(8,979)</u>                      | <u>(83,423)</u>                   | <u>(92,402)</u>             |
| Net income/(expenditure)           |             | 18,307                              | (6,320)                           | 11,987                      |
| Gross transfers between funds      |             | 963                                 | (963)                             | -                           |
| Net movement in funds              |             | 19,270                              | (7,283)                           | 11,987                      |
| <b>Reconciliation of funds</b>     |             |                                     |                                   |                             |
| Total funds brought forward        |             | 60,937                              | 16,101                            | 77,038                      |
| Total funds carried forward        | 14          | <u>80,207</u>                       | <u>8,818</u>                      | <u>89,025</u>               |

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 14.

## Befrienders SCIO

(Registration number: SC047812)  
Balance Sheet as at 31 March 2024

|   | Note | 2024<br>£      | 2023<br>£      |
|---|------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |
| Tangible assets                                       | 11   | 1,996          | 1,983          |
| <b>Current assets</b>                                 |      |                |                |
| Cash at bank and in hand                              | 12   | 101,883        | 91,304         |
| <b>Creditors: Amounts falling due within one year</b> | 13   | <u>(3,700)</u> | <u>(4,262)</u> |
| <b>Net current assets</b>                             |      | <u>98,183</u>  | <u>87,042</u>  |
| <b>Net assets</b>                                     |      | <u>100,179</u> | <u>89,025</u>  |
| <b>Funds of the charity:</b>                          |      |                |                |
| <b>Restricted income funds</b>                        |      |                |                |
| Restricted funds                                      |      | 25,187         | 8,818          |
| <b>Unrestricted income funds</b>                      |      |                |                |
| Unrestricted funds                                    |      | <u>74,992</u>  | <u>80,207</u>  |
| <b>Total funds</b>                                    | 14   | <u>100,179</u> | <u>89,025</u>  |

The financial statements on pages 10 to 19 were approved by the trustees, and authorised for issue on 05/11/24



.....  
Amanda Matthews  
Trustee

## Befrienders SCIO

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

##### **Basis of preparation**

Befrienders SCIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Befrienders SCIO

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### *Grant expenditure*

Owing to Covid-19, normal activities were replaced by granting equipment, airtime and gifts to the children who are usually taken on outings.

#### *Grant provisions*

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £1.00 or more are initially recorded at cost.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| <b>Asset class</b> | <b>Depreciation method and rate</b> |
|--------------------|-------------------------------------|
| Office Equipment   | 25% reducing balance                |

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Befrienders SCIO

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### 2 Income from donations and legacies

|                                   | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------------------|---------------------------------------|--------------------------|---------------------|
| Donations and legacies;           |                                       |                          |                     |
| Donations from individuals        | 765                                   | -                        | 765                 |
| Grants, including capital grants; |                                       |                          |                     |
| Government grants                 | 22,000                                | (470)                    | 21,530              |
| Grants from other charities       | -                                     | 69,942                   | 69,942              |
| <b>Total for 2024</b>             | 22,765                                | 69,472                   | 92,237              |
| <b>Total for 2023</b>             | 22,365                                | 77,103                   | 99,468              |

#### 3 Other Income

|                       | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------|---------------------------------------|---------------------|
| Employer's Allowance  | 5,000                                 | 5,000               |
| <b>Total for 2024</b> | 5,000                                 | 5,000               |
| <b>Total for 2023</b> | 4,921                                 | 4,921               |



## Befrienders SCIO

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 4 Expenditure on charitable activities

|                       | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------|---------------------------------------|--------------------------|---------------------|
| Charitable activities | 30,812                                | 53,096                   | 83,908              |
| <b>Total for 2023</b> | 8,978                                 | 83,424                   | 92,402              |

#### 5 Analysis of governance and support costs

##### Support costs allocated to other expenditure

|                                     | Basis of allocation | Governance<br>costs<br>£ | Total<br>funds<br>£ |
|-------------------------------------|---------------------|--------------------------|---------------------|
| Examination of financial statements | Direct              | 1,752                    | 1,752               |
| Other governance costs              | Direct              | 424                      | 424                 |
| <b>Total for 2024</b>               |                     | 2,176                    | 2,176               |
| <b>Total for 2023</b>               |                     | 2,648                    | 2,648               |

#### 6 Grant-making

##### Analysis of grants

|                   | Grants to individuals |           |
|-------------------|-----------------------|-----------|
|                   | 2024<br>£             | 2023<br>£ |
| <b>Analysis</b>   |                       |           |
| Individual grants | 2,932                 | 2,976     |

The support costs associated with grant-making are £Nil (31 March 2023 - £Nil).

#### 7 Net incoming/outgoing resources

Net incoming resources for the year include:

|                              | 2024<br>£ | 2023<br>£ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | 662       | 661       |

## Befrienders SCIO

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 9 Staff costs

The aggregate payroll costs were as follows:

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

|                     | <b>2024</b> | <b>2023</b> |
|---------------------|-------------|-------------|
|                     | <b>No</b>   | <b>No</b>   |
| Full time employees | 1           | 2           |
| Part time employees | 1           | -           |
|                     | <u>2</u>    | <u>2</u>    |

1 (2023 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,037 (2023 - £965).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £46,215 (2023 - £43,611).

The Manager, as the highest paid member of staff, received benefits totalling £46,215 (2023 - £43,611).

## Befrienders SCIO

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

|                         | <b>Furniture and<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|-------------------------|--|--------------------|
| <b>Cost</b>             |  |                    |
| At 1 April 2023         | 4,358                                    | 4,358              |
| Additions               | 675                                      | 675                |
| At 31 March 2024        | 5,033                                    | 5,033              |
| <b>Depreciation</b>     |  |                    |
| At 1 April 2023         | 2,375                                    | 2,375              |
| Eliminated on disposals | 662                                      | 662                |
| At 31 March 2024        | 3,037                                    | 3,037              |
| <b>Net book value</b>   |  |                    |
| At 31 March 2024        | 1,996                                    | 1,996              |
| At 31 March 2023        | 1,983                                    | 1,983              |

#### 12 Cash and cash equivalents

|              | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|--------------|-------------------|-------------------|
| Cash at bank | 101,883           | 91,304            |

#### 13 Creditors: amounts falling due within one year

|                 | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|-----------------|-------------------|-------------------|
| Trade creditors | 2,879             | 3,457             |
| Other creditors | 821               | 805               |
|                 | 3,700             | 4,262             |

## Befrienders SCIO

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 14 Funds

|   | Balance at 1<br>April 2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 March<br>2024<br>£ |
|---|---------------------------------|----------------------------|----------------------------|----------------|-------------------------------------|
| <b>Unrestricted funds</b>               |                                 |                            |                            |                |                                     |
| <i>General</i>                          |                                 |                            |                            |                |                                     |
| Unrestricted Funds                      | 78,493                          | 27,765                     | (32,988)                   | (1,993)        | 71,277                              |
| <i>Designated</i>                       |                                 |                            |                            |                |                                     |
| Designated Funds                        | 1,713                           | -                          | -                          | 1,999          | 3,712                               |
| <b>Total unrestricted funds</b>         | <b>80,206</b>                   | <b>27,765</b>              | <b>(32,988)</b>            | <b>6</b>       | <b>74,989</b>                       |
| <b>Restricted funds</b>                 |                                 |                            |                            |                |                                     |
| Tarbert and Skipness<br>Community Trust | 765                             | -                          | -                          | -              | 765                                 |
| Lottery Funding                         | -                               | 45,742                     | (45,742)                   | -              | -                                   |
| BBC Children in Need                    | 483                             | -                          | (483)                      | -              | -                                   |
| Robertson Trust                         | -                               | 24,200                     | (5,645)                    | -              | 18,555                              |
| Co-op Local Issues                      | 6,453                           | -                          | (586)                      | -              | 5,867                               |
| A&BC SCF                                | 1,115                           | (470)                      | (639)                      | (6)            | -                                   |
| <b>Total restricted funds</b>           | <b>8,816</b>                    | <b>69,472</b>              | <b>(53,095)</b>            | <b>(6)</b>     | <b>25,187</b>                       |
| <b>Total funds</b>                      | <b>89,022</b>                   | <b>97,237</b>              | <b>(86,083)</b>            | <b>-</b>       | <b>100,176</b>                      |
|   | Balance at 1<br>April 2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 March<br>2023<br>£ |
| <b>Unrestricted funds</b>               |                                 |                            |                            |                |                                     |
| <i>General</i>                          |                                 |                            |                            |                |                                     |
| Unrestricted Funds                      | 59,938                          | 27,286                     | (8,979)                    | 248            | 78,493                              |
| <i>Designated</i>                       |                                 |                            |                            |                |                                     |
| Designated Funds                        | 998                             | -                          | -                          | 715            | 1,713                               |
| <b>Total unrestricted funds</b>         | <b>60,936</b>                   | <b>27,286</b>              | <b>(8,979)</b>             | <b>963</b>     | <b>80,206</b>                       |

## Befrienders SCIO

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

|   | Balance at 1<br>April 2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 March<br>2023<br>£ |
|---|---------------------------------|----------------------------|----------------------------|----------------|-------------------------------------|
| <b>Restricted</b>                       |                                 |                            |                            |                |                                     |
| Tarbert and Skipness<br>Community Trust | 765                             | -                          | -                          | -              | 765                                 |
| Lottery Funding                         | 9,273                           | 42,850                     | (52,123)                   | -              | -                                   |
| Befriending Networks                    | 1,567                           | -                          | (1,567)                    | -              | -                                   |
| BBC Children in Need                    | 4,496                           | -                          | (3,050)                    | (963)          | 483                                 |
| Robertson Trust                         | -                               | 25,300                     | (25,300)                   | -              | -                                   |
| Co-op Local Issues                      | -                               | 6,453                      | -                          | -              | 6,453                               |
| A&BC SCF                                | -                               | 2,500                      | (1,385)                    | -              | 1,115                               |
| <b>Total restricted funds</b>           | <u>16,101</u>                   | <u>77,103</u>              | <u>(83,425)</u>            | <u>(963)</u>   | <u>8,816</u>                        |
| <b>Total funds</b>                      | <u>77,037</u>                   | <u>104,389</u>             | <u>(92,404)</u>            | <u>-</u>       | <u>89,022</u>                       |

#### 15 Analysis of net assets between funds

|                         | Unrestricted funds |                 | Restricted<br>funds<br>£ | Total funds at<br>31 March<br>2024<br>£ |
|-------------------------|--------------------|-----------------|--------------------------|---|
|                         | General<br>£       | Designated<br>£ |                          |   |
| Tangible fixed assets   | 1,996              | -               | -                        | 1,996                                   |
| Current assets          | 72,633             | 3,712           | 25,538                   | 101,883                                 |
| Current liabilities     | (3,700)            | -               | -                        | (3,700)                                 |
| <b>Total net assets</b> | <u>70,929</u>      | <u>3,712</u>    | <u>25,538</u>            | <u>100,179</u>                          |
|                         | Unrestricted funds |                 | Restricted<br>funds<br>£ | Total funds at<br>31 March<br>2023<br>£ |
|                         | General<br>£       | Designated<br>£ |                          |   |
| Tangible fixed assets   | 1,983              | -               | -                        | 1,983                                   |
| Current assets          | 80,774             | 1,713           | 8,817                    | 91,304                                  |
| Current liabilities     | (4,262)            | -               | -                        | (4,262)                                 |
| <b>Total net assets</b> | <u>78,495</u>      | <u>1,713</u>    | <u>8,817</u>             | <u>89,025</u>                           |