

Charity registration number: SC047812

# Befrienders SCIO

Annual Report and Financial Statements  
for the Year Ended 31 March 2023

## **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, Treasurer<br>Maureen Green<br>Rebecca Barker<br>Rory Munro, Chair<br>Douglas Philand<br>Amanda Matthews |
| <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 2023.

#### **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.

##### *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.

#### **Achievements and performance**

At the end of March 2023, we had 24 matches in place and had recruited 4 new volunteer befrienders since the last report. We received 22 new referrals for children and young people who met our criteria. Our young people enjoyed a variety of experiences with the support of their befrienders, including sport and creative activities, and thanks to our generous funders they were able to go on various day trips during school holidays as well.

We have rewritten / reviewed all our policies and procedures and have met the re-accreditation criteria for the 'Quality in Befriending' Award from Befriending Networks.

We have carried out extensive monitoring and evaluation, including feedback from families and other stakeholders. We have maintained strong partnerships with other local and national organisation so that young people are supported to access the right support for them at the right time, whether that is advocacy or swimming lessons.

Thanks to the unwavering dedication and support of our volunteer befrienders, we have significantly reduced the sense of isolation felt by many of our children and young people. Self-report scales demonstrated that the vast majority of our young people attributed their increased social confidence to the impact of their befriending relationship. In fact, many of our young people identified that they no longer needed their befriending relationship, so those matches came to positive ends and those volunteers were then rematched with new young people.

We recruited two new committee members, one of whom is also currently a volunteer befriender. We now have a total of 34 volunteers including 9 Trustees and we extend our deepest gratitude to each of them, along with our dedicated staff, funders and supporters for their steadfast commitment and support which has made all of our achievements possible. We remain excited about our mission to improve the lives of children and young people in Argyll and Bute, and look forward to the challenges and opportunities that the next year will bring.

#### **Financial review**

##### *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)

#### 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 ...14/12/2023. and signed on its behalf by:



.....  
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 and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), 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 of the charity on <sup>14 DEC 2023</sup> ..... 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 2023.

#### 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.

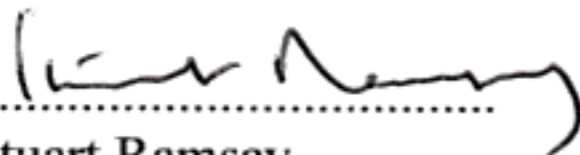
I report in respect of my examination of the Befrienders SCIO's accounts carried out in accordance with Regulation 11 of the 2006 Accounts Regulations, and in carrying out my examination I have followed all the applicable Directions given by the Scottish Charity Regulator under section 44(1)(c) of the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

Date: 21 DEC 2023  
.....

## Befrienders SCIO

### Statement of Financial Activities for the Year Ended 31 March 2023

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <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        |      | <u>60,937</u>              | <u>16,101</u>            | <u>77,038</u>      |
| Total funds carried forward        | 14   | <u>80,207</u>              | <u>8,818</u>             | <u>89,025</u>      |
|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ |
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             |      | 22,978                     | 74,568                   | 97,546             |
| Other activities                   |      | 4,000                      | -                        | 4,000              |
| Total income                       |      | <u>26,978</u>              | <u>74,568</u>            | <u>101,546</u>     |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| Charitable activities              |      | (16,118)                   | (72,080)                 | (88,198)           |
| Total expenditure                  |      | <u>(16,118)</u>            | <u>(72,080)</u>          | <u>(88,198)</u>    |
| Net income                         |      | 10,860                     | 2,488                    | 13,348             |
| Gross transfers between funds      |      | 5,345                      | (5,345)                  | -                  |
| Net movement in funds              |      | 16,205                     | (2,857)                  | 13,348             |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | <u>44,732</u>              | <u>18,957</u>            | <u>63,689</u>      |
| Total funds carried forward        | 14   | <u>60,937</u>              | <u>16,100</u>            | <u>77,037</u>      |

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 14.

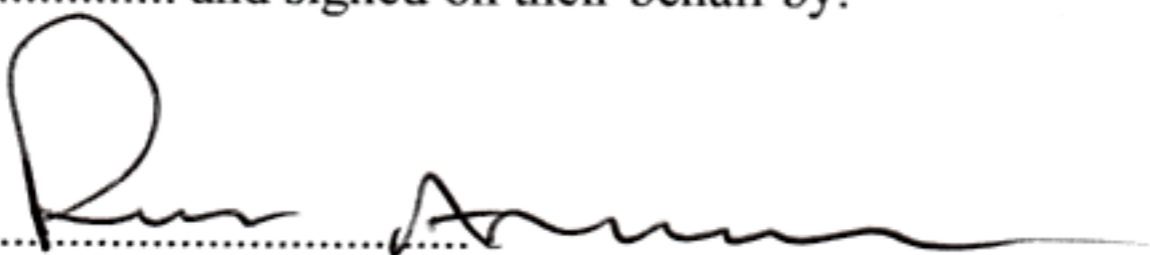


## Befrienders SCIO

(Registration number: SC047812)  
Balance Sheet as at 31 March 2023

|   | Note | 2023<br>£      | 2022<br>£      |
|---|------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |
| Tangible assets                                       | 11   | 1,983          | 1,681          |
| <b>Current assets</b>                                 |      |                |                |
| Cash at bank and in hand                              | 12   | 91,304         | 81,563         |
| <b>Creditors: Amounts falling due within one year</b> | 13   | <u>(4,262)</u> | <u>(6,207)</u> |
| <b>Net current assets</b>                             |      | <u>87,042</u>  | <u>75,356</u>  |
| <b>Net assets</b>                                     |      | <u>89,025</u>  | <u>77,037</u>  |
| <b>Funds of the charity:</b>                          |      |                |                |
| <b>Restricted income funds</b>                        |      |                |                |
| Restricted funds                                      |      | 8,818          | 16,100         |
| <b>Unrestricted income funds</b>                      |      |                |                |
| Unrestricted funds                                    |      | <u>80,207</u>  | <u>60,937</u>  |
| <b>Total funds</b>                                    | 14   | <u>89,025</u>  | <u>77,037</u>  |

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 14 DEC 2023 and signed on their behalf by:

  
.....  
Russell Anderson  
Trustee

## **Befrienders SCIO**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **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 2023 (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 2023 (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        | 365                                   | -                        | 365                 |
| Grants, including capital grants; |                                       |                          |                     |
| Government grants                 | 22,000                                | 2,500                    | 24,500              |
| Grants from other charities       | -                                     | 74,603                   | 74,603              |
|                                   | 22,365                                | 77,103                   | 99,468              |
| <b>Total for 2023</b>             | <b>22,365</b>                         | <b>77,103</b>            | <b>99,468</b>       |
| <b>Total for 2022</b>             | <b>22,978</b>                         | <b>74,568</b>            | <b>97,546</b>       |

#### 3 Other Income

|                       | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------|---------------------------------------|---------------------|
| Employer's Allowance  | 4,921                                 | 4,921               |
|                       | 4,921                                 | 4,921               |
| <b>Total for 2023</b> | <b>4,921</b>                          | <b>4,921</b>        |
| <b>Total for 2022</b> | <b>4,000</b>                          | <b>4,000</b>        |

## Befrienders SCIO

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### 4 Expenditure on charitable activities

|                       | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------|---------------------------------------|--------------------------|---------------------|
| Charitable activities | 8,978                                 | 83,424                   | 92,402              |
| <b>Total for 2022</b> | 13,282                                | 72,080                   | 85,362              |

#### 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              | 896                      | 896                 |
| <b>Total for 2023</b>               |                     | 2,648                    | 2,648               |
| <b>Total for 2022</b>               |                     | 2,836                    | 2,836               |

#### 6 Grant-making

##### Analysis of grants

|                   | Grants to individuals |           |
|-------------------|-----------------------|-----------|
|                   | 2023<br>£             | 2022<br>£ |
| <b>Analysis</b>   |                       |           |
| Individual grants | 2,976                 | 1,225     |

The support costs associated with grant-making are £Nil (31 March 2022 - £Nil).

#### 7 Net incoming/outgoing resources

Net incoming resources for the year include:

|                              | 2023<br>£ | 2022<br>£ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | 661       | 558       |

## Befrienders SCIO

### Notes to the Financial Statements for the Year Ended 31 March 2023 (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:

|                     | 2023<br>No | 2022<br>No |
|---------------------|------------|------------|
| Full time employees | 2          | 2          |
| Part time employees | -          | 4          |
|                     | <u>2</u>   | <u>6</u>   |

(2022 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £965 (2022 - £908).

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 £43,611 (2022 - £41,224).

The Manager, as the highest paid member of staff, received benefits totalling £43,611 (2022 - £41,224).

## Befrienders SCIO

### Notes to the Financial Statements for the Year Ended 31 March 2023 (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 2022         | 3,395                                    | 3,395              |
| Additions               | 963                                      | 963                |
| At 31 March 2023        | 4,358                                    | 4,358              |
| <b>Depreciation</b>     |  |                    |
| At 1 April 2022         | 1,714                                    | 1,714              |
| Eliminated on disposals | 661                                      | 661                |
| At 31 March 2023        | 2,375                                    | 2,375              |
| <b>Net book value</b>   |  |                    |
| At 31 March 2023        | 1,983                                    | 1,983              |
| At 31 March 2022        | 1,681                                    | 1,681              |

#### 12 Cash and cash equivalents

|              | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|--------------|-------------------|-------------------|
| Cash at bank | 91,304            | 81,563            |

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

|                 | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|-----------------|-------------------|-------------------|
| Trade creditors | 3,457             | 5,260             |
| Other creditors | 805               | 947               |
|                 | 4,262             | 6,207             |

## Befrienders SCIO

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### 14 Funds

|   | 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>         | <u>60,936</u>                            | <u>27,286</u>                       | <u>(8,979)</u>                      | <u>963</u>             | <u>80,206</u>                                 |
| <b>Restricted funds</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>                                 |
|   | <b>Balance at 1<br/>April 2021<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Transfers<br/>£</b> | <b>Balance at<br/>31 March<br/>2022<br/>£</b> |
| <b>Unrestricted funds</b>               |  |                                     |                                     |                        |   |
| <i>General</i>                          |  |                                     |                                     |                        |   |
| Unrestricted Funds                      | 43,955                                   | 26,978                              | (16,118)                            | 5,123                  | 59,938  |
| <i>Designated</i>                       |  |                                     |                                     |                        |   |
| Designated Funds                        | 776                                      | -                                   | -                                   | 222                    | 998   |
| <b>Total unrestricted funds</b>         | <u>44,731</u>                            | <u>26,978</u>                       | <u>(16,118)</u>                     | <u>5,345</u>           | <u>60,936</u>                                 |



## Befrienders SCIO

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

|   | Balance at 1<br>April 2021<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£  | Balance at<br>31 March<br>2022<br>£ |
|---|---------------------------------|----------------------------|----------------------------|-----------------|-------------------------------------|
| <b>Restricted</b>                       |                                 |                            |                            |                 |                                     |
| Tabhair                                 | 157                             | -                          | (157)                      | -               | -                                   |
| Tarbert and Skipness<br>Community Trust | 765                             | -                          | -                          | -               | 765                                 |
| Awards for All Scotland                 | 1,247                           | -                          | (1,247)                    | -               | -                                   |
| Lachlan Millar Grant                    | 101                             | -                          | (101)                      | -               | -                                   |
| Lottery Funding                         | 6,381                           | 50,791                     | (46,792)                   | (1,107)         | 9,273                               |
| Befriending Networks                    | 3,197                           | -                          | (852)                      | (778)           | 1,567                               |
| BBC Children in Need                    | 7,109                           | 23,777                     | (22,930)                   | (3,460)         | 4,496                               |
| <b>Total restricted funds</b>           | <u>18,957</u>                   | <u>74,568</u>              | <u>(72,079)</u>            | <u>(5,345)</u>  | <u>16,101</u>                       |
| <b>Total funds</b>                      | <u><u>63,688</u></u>            | <u><u>101,546</u></u>      | <u><u>(88,197)</u></u>     | <u><u>-</u></u> | <u><u>77,037</u></u>                |

#### 15 Analysis of net assets between funds

|                         | 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><u>78,495</u></u> | <u><u>1,713</u></u> | <u><u>8,817</u></u>      | <u><u>89,025</u></u>                    |
|                         | Unrestricted funds   |                     | Restricted<br>funds<br>£ | Total funds at<br>31 March<br>2022<br>£ |
|                         | General<br>£         | Designated<br>£     |                          |   |
| Tangible fixed assets   | 1,681                | -                   | -                        | 1,681                                   |
| Current assets          | 64,465               | 998                 | 16,100                   | 81,563                                  |
| Current liabilities     | (6,207)              | -                   | -                        | (6,207)                                 |
| <b>Total net assets</b> | <u><u>59,939</u></u> | <u><u>998</u></u>   | <u><u>16,100</u></u>     | <u><u>77,037</u></u>                    |