

Charity registration number: SC047812

Befrienders SCIO

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Befrienders SCIO

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Befrienders SCIO

Reference and Administrative Details

Chairman	Douglas Philand
Trustees	Patricia Grey, Secretary Lesley Donald Maureen Green Amanda Matthews, Treasurer Tina Goldsmith
Senior Management / Leadership Team	Arlene Colewell, Manager
Charity Registration Number	SC047812
Principal Office	PO Box 9576 Lochgilphead Argyll PA31 9BB
Independent Examiner	Stuart Ramsay Chartered Accountant Chartered Accountant 46 Argyll Street Lochgilphead Argyll PA31 8NE
Bankers	Bank of Scotland 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 2025.

Objectives and activities

Objects and aims

About Us

Our Vision:

A community where every young person feels valued, supported, and confident to thrive.

Our Mission:

To reduce isolation, build resilience, and promote wellbeing for children and young people across Argyll and Bute through positive, consistent relationships with volunteer befrienders.

Our Values:

Compassion - We genuinely care about the wellbeing of children and families

Acceptance - We accept children and families as they are without judging them

Respect - We maintain a deep respect for the rights of individuals

Empathy - We stand alongside children, young people and families on their journeys

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

It's been another busy but successful year for the team and I am delighted that many children are receiving support from our dedicated team of befrienders. Arlene Colewell is to be congratulated in the manner which she manages the service with such dedication and compassion for vulnerable young people. A heartfelt thanks from all on the board for the sterling work our volunteers deliver because if it were not for their sheer hard work and dedication, we would struggle to support the young people of Argyll and Bute.

Douglas Philand

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.

Achievements and performance

Manager's Report

This year has been one of steady progress and strong outcomes for the young people, volunteers and families we support. Our waiting list has gone down along with the average waiting time. We have kept match numbers stable across Argyll and Bute, continued to recruit and support volunteers, and most importantly seen real improvements in children's confidence and wellbeing.

One of the things that makes our service so effective is the care we put into matching. By really getting to know both volunteers and families, we create relationships that are safe, supportive and long-lasting. This year we have seen again how a strong start leads to positive outcomes - with young people growing in confidence and families feeling better supported.

A highlight of the year has been welcoming our new Project worker for Cowal and Bute. Having someone based locally has already made a big difference in recruiting volunteers and supporting families. This success gives us confidence as we plan to expand our team with project workers in other areas over the coming year, subject to funding.

Above all, I am extremely proud of the commitment shown by our Trustees and Volunteer Befrienders, and of the resilience shown by the young people we support. Together, they embody the core values of our organisation and make befriending such a powerful source of change.

Arlene Colewell
Manager

Befrienders SCIO

Trustees' Report (continued)

Key Achievements and Performance

We supported 28 active matches on average each month. We received a total of 16 new referrals over the year. We saw a 7.6% increase in active volunteers from 26 to 28. We had a total of 27 young people on the waiting list at year-end - decreased from 29 last year, despite the new referrals. The average match length is currently 32 months and the average length of time a young person is on the waiting list is 17 months. However, there are still young people who wait several years because there are no volunteer befrienders in the area.

Our young people have enjoyed a range of indoor and outdoor activities with the support of their befrienders including creative arts such as pottery, felting, crochet and jewellery making, sports and outdoor activities such as archery, biking, kayaking, paddle boarding, hiking, golfing and geocaching.

The findings of our annual evaluation clearly demonstrate that the service continues to have a significant positive impact on the social and emotional well-being of young people. The service has effectively supported children and young people in improving their self-esteem, reducing social isolation, and fostering greater social engagement and resilience - outcomes that are both meaningful and well-documented in the wider literature on befriending interventions.

The programme's volunteer-based model is a key strength. It provides young people with consistent, caring relationships grounded in community values of compassion, acceptance, respect and empathy. Many participants and parents highlighted the unique value of having a trusted adult who is not a statutory worker, but who freely offers their time and support. This relational model aligns strongly with the theories of social support, attachment, resilience and social identity, which underpin the charity's approach.

The evaluation's quantitative outcomes demonstrate substantial gains:

- improved self esteem (average +2 points)
- reduced peer relations difficulties (average -3 points)
- increased prosocial behaviours (average +2 points)
- decreased social isolation (average -3 points)

The Stories Behind the Numbers

In parallel, qualitative insights highlighted transformative individual journeys - including young people overcoming long-standing fears, building confidence, and actively participating in new social contexts such as school trips and community clubs. The case of 'Maya' illustrates this beautifully, showing how a sensitive and supportive befriending relationship can unlock a young person's potential and open pathways to greater independence.

When Maya was referred to Befrienders, she was anxious and withdrawn, struggling to leave home without her mother. Through regular outings with her befriender - to the park, library, and eventually group activities - she gradually built confidence. Now Maya attends after-school activities independently, has made new friends, and says: 'Having my befriender has made me feel more brave about most things - not spiders though!'

Growing Our Team

In January 2025, we were delighted to welcome Lucy Neish as our new part-time Project Worker for Cowal and Bute. Lucy's local knowledge and presence in the community has already made a significant difference. By the end of March, she had successfully recruited four new volunteers, strengthening our capacity to support more young people. Having a project worker based within the community has proven to be highly effective in providing responsive support to both volunteers and families.

Befrienders SCIO

Trustees' Report (continued)

Building on this success, we plan to recruit a part-time Project Worker for Helensburgh and Lomond in August 2025, and subject to funding, expand further by appointing part-time project workers for Oban, Lorn and the Isles and for Mid Argyll, Kintyre and Islay the following year, in line with our 2024-27 Strategic Plan.

Challenges Faced

One of our biggest challenges remains recruiting volunteers in both island communities and larger towns across Argyll and Bute. While interest in volunteering is encouraging in some areas, geography, transport and competing demands on people's time make it difficult to attract and retain enough volunteers where they are most needed. This means that young people in certain areas remain on our waiting list for longer than we would like, which can add to feelings of frustration and isolation for families.

We continue to explore new ways of promoting volunteering locally, including targeted outreach, community events, and working more closely with partners to ensure that young people can be matched with a befriender as quickly as possible and we are confident that the recruitment of local project workers will make significant improvements in this area.

Financial Overview

In 2024-25 we maintained a stable financial position, enabling us to continue delivering high-quality support for children, young people, and volunteers across Argyll and Bute. Our income this year came primarily from the final year of three-year funding from the Robertson Trust and the National Lottery Community Fund, alongside generous donations from individuals, grants from smaller charitable trusts, and community fundraising efforts.

Expenditure was carefully managed to ensure that the maximum possible resources were directed to frontline work. The largest areas of spending were volunteer recruitment, training and support, activities for matched pairs, and the operational costs required to manage the service effectively.

We are now actively working to secure future funding to sustain and expand the service. Our priority for 2025-26 is to diversify our funding base and strengthen long-term sustainability while continuing to manage our resources responsibly. Despite the changing funding landscape, we end the year in a sound financial position with reserves in place to support continuity as we transition into our next phase.

Looking Ahead

As we move into 2025-26, our focus is firmly on growth and sustainability, ensuring that every young person referred to our service can be matched with a befriender more quickly. Building on the success of our new Project Worker in Cowal and Bute, we will expand our staff team further by recruiting a worker for Helensburgh and Lomond in August 2025, with the ambition to extend this model to Oban, Lorn and the Isles, and to Mid Argyll, Kintyre and Islay in 2026, subject to funding. Having staff based in local communities has already shown how powerful this approach can be in supporting both volunteers and families, and we are committed to replicating that success across the area.

Alongside this growth, we will continue to strengthen referral pathways by working more closely with schools, health services and social work, ensuring that families know more about befriending and how to access support. At the same time, securing long-term funding will remain a top priority, so that we can offer stability for our staff, volunteers and, most importantly, the young people we serve.

Befrienders SCIO

Trustees' Report (continued)

With the continued dedication of our volunteers, the energy of our expanding staff team, and the support of our funders and partners, we are confident that the year ahead will bring new opportunities to deepen our impact and create lasting change in the lives of children and young people across Argyll and Bute.

Testimonials

The impact of befriending is best described by those directly involved. Throughout the year, parents, young people and volunteers have shared how these relationships have transformed their lives.

One parent expressed her gratitude after we attended a Child Plan Meeting for her son, who had been struggling to attend school due to lack of support: 'Thank you so much for articulating his struggles and his abilities so clearly and to such a level of understanding.' This simple reflection demonstrates how the befriending service not only supports young people directly, but also give families a stronger voice in the systems around them.

Volunteers, too, continue to describe the joy and purpose they find in their role. One relatively new befriender told us: 'I don't notice the time go and find it really fun, I can see she does too. It's very rewarding, I have noticed a difference in her confidence already and its only been a few months. She never wears her hood any more and there's much more eye contact. She's always at the door waiting for me and rushes out before her mum to come meet me. I genuinely look forward to it every week.' These words highlight the mutual benefits of befriending: children gain confidence, independence and joy in shared experiences, while volunteers themselves feel enriched and inspired by the connections they build.

Conclusion

As we reflect on 2024-25, Argyll and Bute Befrienders SCIO can be proud of the progress made in strengthening relationships, supporting young people, and building resilience within our communities. The dedication of our volunteer befrienders and Trustees, the commitment of our staff team, and the trust placed in us by families have all contributed to another year of meaningful impact.

Looking ahead, we remain determined to address the challenges of volunteer recruitment and funding, while also embracing new opportunities for growth through the expansion of our team. With our strategic plan guiding us, we are confident that we can continue to reduce waiting times, reach more young people, and provide the high-quality support that we know makes such a lasting difference.

We are deeply grateful to our Trustees, volunteer befrienders, staff team, funders, and community partners for their continued support. Together we are ensuring that young people across Argyll and Bute have the chance to feel valued, build confidence, and thrive, regardless of their circumstances.

Befrienders SCIO

Trustees' Report (continued)

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.

Structure, governance and management

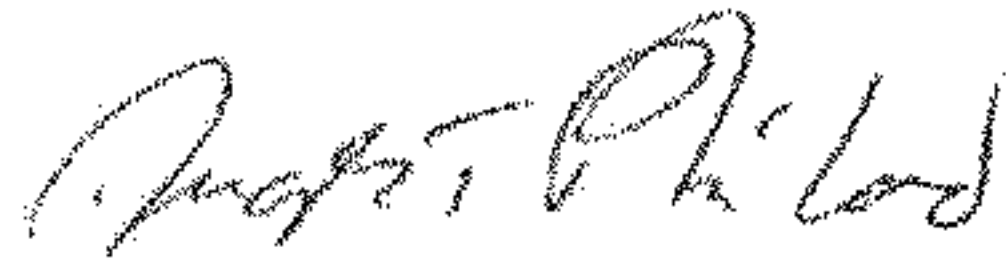
Recruitment and appointment of trustees

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 ..20/10/2025.... and signed on its behalf by:



.....
Douglas Philand
Chairman

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.

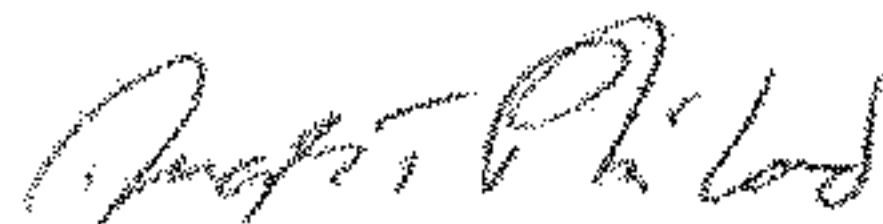
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 of the charity on ...20/10/2025.. and signed on its behalf by:



.....
Douglas Philand
Chairman

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 2025.

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.

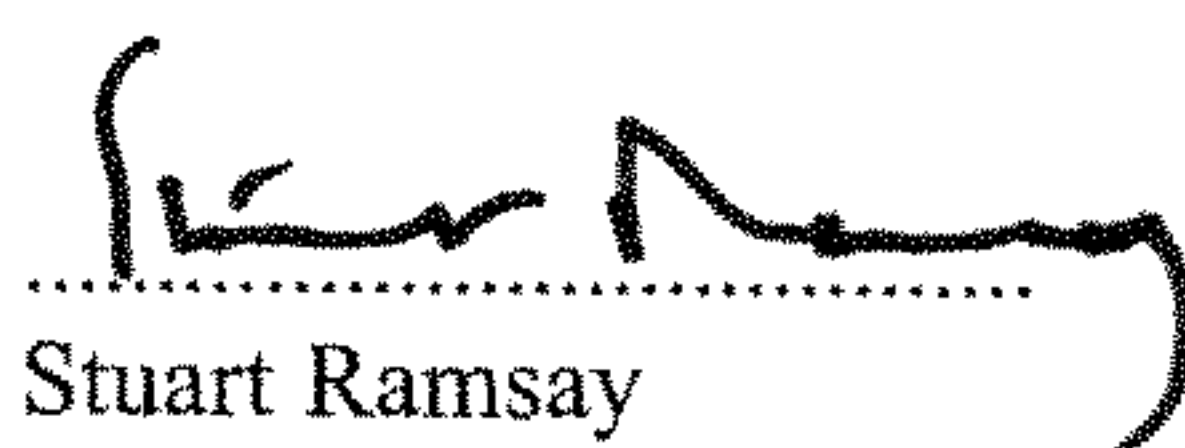
I report in respect of my examination of the Befrienders SCIO's accounts carried out in accordance with Regulation 11 of the 2006 Accounts Regulations, and in carrying out my examination I have followed all the applicable Directions given by the Scottish Charity Regulator under section 44(1)(c) of the 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 OCT 2025**

Befrienders SCIO

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies		874	66,850	67,724
Other activities		5,000	-	5,000
Investment income	4	888	-	888
Total income		<u>6,762</u>	<u>66,850</u>	<u>73,612</u>
Expenditure on:				
Charitable activities		<u>(5,755)</u>	<u>(80,511)</u>	<u>(86,266)</u>
Total expenditure		<u>(5,755)</u>	<u>(80,511)</u>	<u>(86,266)</u>
Net income/(expenditure)		<u>1,007</u>	<u>(13,661)</u>	<u>(12,654)</u>
Net movement in funds		1,007	(13,661)	(12,654)
Reconciliation of funds				
Total funds brought forward		<u>74,990</u>	<u>25,188</u>	<u>100,178</u>
Total funds carried forward	15	<u>75,997</u>	<u>11,527</u>	<u>87,524</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
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>
Expenditure on:				
Charitable activities		<u>(32,988)</u>	<u>(53,096)</u>	<u>(86,084)</u>
Total expenditure		<u>(32,988)</u>	<u>(53,096)</u>	<u>(86,084)</u>
Net (expenditure)/income		<u>(5,223)</u>	<u>16,376</u>	<u>11,153</u>
Gross transfers between funds		<u>6</u>	<u>(6)</u>	<u>-</u>
Net movement in funds		(5,217)	16,370	11,153
Reconciliation of funds				
Total funds brought forward		<u>80,209</u>	<u>8,817</u>	<u>89,026</u>
Total funds carried forward	15	<u>74,992</u>	<u>25,187</u>	<u>100,179</u>

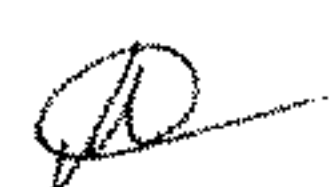
All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 15.

Befrienders SCIO

(Registration number: SC047812)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	1,922	1,996
Current assets			
Cash at bank and in hand	13	89,124	101,883
Creditors: Amounts falling due within one year	14	<u>(3,522)</u>	<u>(3,700)</u>
Net current assets		<u>85,602</u>	<u>98,183</u>
Net assets		<u>87,524</u>	<u>100,179</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	11,526	25,188
Unrestricted income funds			
Unrestricted funds		<u>75,998</u>	<u>74,991</u>
Total funds	15	<u>87,524</u>	<u>100,179</u>

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on20/10/2025... and signed on their behalf by:



.....
Amanda Matthews
Trustee

Befrienders SCIO

Notes to the Financial Statements for the Year Ended 31 March 2025

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.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

Befrienders SCIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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.

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:

Asset class	Depreciation method and rate
Office Equipment	25% reducing balance

Befrienders SCIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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.

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 funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	874	-	874
Grants, including capital grants;			
Grants from other charities	-	66,850	66,850
Total for 2025	<u>874</u>	<u>66,850</u>	<u>67,724</u>
Total for 2024	<u>22,765</u>	<u>69,472</u>	<u>92,237</u>

3 Other Income

	Unrestricted funds General £	Total funds £
Employer's Allowance	5,000	5,000
Total for 2025	<u>5,000</u>	<u>5,000</u>
Total for 2024	<u>5,000</u>	<u>5,000</u>

Befrienders SCIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	888	888
Total for 2025	888	888

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Note			
Grant funding of activities	834	-	834
Allocated support costs	4,921	78,041	82,962
Governance costs	-	2,470	2,470
Total for 2025	5,755	80,511	86,266
Total for 2024	32,988	53,096	86,084

Befrienders SCIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Analysis of governance and support costs

Support costs allocated to other expenditure

	Basis of allocation	Governance costs £	Total funds £
Examination of financial statements	Direct	1,752	1,752
Other governance costs	Direct	718	718
Total for 2025		<u>2,470</u>	<u>2,470</u>
Total for 2024		<u>2,176</u>	<u>2,176</u>

7 Grant-making

Analysis of grants

	Grants to individuals	
	2025 £	2024 £
Analysis		
Individual grants	<u>834</u>	<u>2,932</u>

The support costs associated with grant-making are £Nil (31 March 2024 - £Nil).

8 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>637</u>	<u>662</u>

9 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.

Befrienders SCIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

10 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:

	2025 No	2024 No
Full time employees	1	1
Part time employees	2	1
	<u>3</u>	<u>2</u>

2 (2024 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,151 (2024 - £1,037).

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 £48,243 (2024 - £46,215).

The Manager, as the highest paid member of staff, received benefits totalling £48,243 (2024 - £46,215).

Befrienders SCIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

11 Taxation

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

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	5,033	5,033
Additions	563	563
At 31 March 2025	5,596	5,596
Depreciation		
At 1 April 2024	3,037	3,037
Charge for the year	637	637
At 31 March 2025	3,674	3,674
Net book value		
At 31 March 2025	1,922	1,922
At 31 March 2024	1,996	1,996

13 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	89,124	101,883

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,522	2,879
Other creditors	-	821
	3,522	3,700

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

15 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	71,279	6,762	(5,755)	(1,747)	70,539
<i>Designated</i>					
Designated Funds	3,712	-	-	1,747	5,459
Total unrestricted funds	<u>74,991</u>	<u>6,762</u>	<u>(5,755)</u>	<u>-</u>	<u>75,998</u>
Restricted funds					
Tarbert and Skipness Community Trust	765	-	-	-	765
Lottery Funding	-	44,850	(44,850)	-	-
Robertson Trust	18,555	22,000	(34,312)	-	6,243
Co-op Local Issues	5,868	-	(1,349)	-	4,519
Total restricted funds	<u>25,188</u>	<u>66,850</u>	<u>(80,511)</u>	<u>-</u>	<u>11,527</u>
Total funds	<u>100,179</u>	<u>73,612</u>	<u>(86,266)</u>	<u>-</u>	<u>87,525</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	78,493	27,765	(32,985)	(1,993)	71,280
<i>Designated</i>					
Designated Funds	1,713	-	-	1,999	3,712
Total unrestricted funds	<u>80,206</u>	<u>27,765</u>	<u>(32,985)</u>	<u>6</u>	<u>74,992</u>
Restricted					
Tarbert and Skipness 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	-	(585)	-	5,868
A&BC SCF	1,115	(470)	(639)	(6)	-
Total restricted funds	<u>8,816</u>	<u>69,472</u>	<u>(53,094)</u>	<u>(6)</u>	<u>25,188</u>

Befrienders SCIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Total funds	<u>89,022</u>	<u>97,237</u>	<u>(86,079)</u>	<u>-</u>	<u>100,180</u>

16 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2025 £
	General £	Designated £	£	
Tangible fixed assets	1,922	-	-	1,922
Current assets	72,139	5,459	11,526	89,124
Current liabilities	<u>(3,521)</u>	<u>-</u>	<u>-</u>	<u>(3,521)</u>
Total net assets	<u>70,540</u>	<u>5,459</u>	<u>11,526</u>	<u>87,525</u>