

Charity registration number: SC047812

Befrienders SCIO

Annual Report and Financial Statements
for the Year Ended 31 March 2022

Befrienders SCIO

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Befrienders SCIO

Reference and Administrative Details

Trustees	Tricia Grey (Secretary) Douglas Whyte (Chairperson) Lesley Donald Ann Horn Russell Anderson (Treasurer) Maureen Green Becs Barker Rory Munro
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 2022.

Objectives and activities

Objects and aims

The purpose of the charity is to provide relief to young people affected by childhood 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 2022, we had 31 matches in place, and had recruited 6 new volunteer befrienders since the last report. We received 34 new referrals for children and young people who met our criteria. This increase in referrals appears to be partly due to the pandemic and the associated pressures on young people and families.

Staff continued to work in collaboration with colleagues in other statutory and voluntary agencies using the 'Getting it Right for Every Child' approach. We also continued to contribute at a strategic level in the delivery of the Argyll and Bute Children Services Plan.

We had to adapt our service delivery and implement a range of risk management measures in response to the changing Covid-19 rules and guidelines to ensure that we were doing everything we could to continue providing much needed support as safely as possible.

We created a new website and other promotional material along with a volunteer handbook. We made other changes to IT systems and practices such as building a secure database, and we upgraded and modernized other processes in relation to administration and monitoring etc. We employed a part time administrator in October 2021, who provides essential support to the Manager and the organisation in general.

Our four support workers continued to provide valuable emotional and social support to particularly vulnerable young people who had not yet been matched with a volunteer befriender. These posts were funded by Children in Need to ensure that these young people had the help they required to re-engage with education and social activities after long periods of social isolation caused by the Covid-19 lockdowns and school closures.

We redesigned and added to our volunteer training program, and we created an online version to make it as accessible as possible for new volunteers. We were selected as one of the Co-op's 'Local Causes' which raised over £750, and also helped to raise awareness at a local level.

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

Structure, governance and management

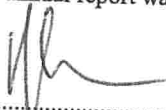
Recruitment and appointment of trustees

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 18/1/2022 and signed on its behalf by:


.....
Douglas Whyte (Chairperson)
Trustee

Befrienders SCIO

Statement of Trustees' Responsibilities

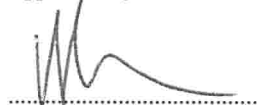
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 applicable Charities Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the constitution. The trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply. 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.

Approved by the trustees of the charity on 13/11/22 and signed on its behalf by:



Douglas Whyte (Chairperson)
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 2022.

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).

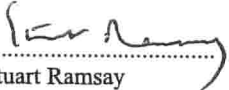
I report in respect of my examination of the Befrienders SCIO's accounts carried out in accordance with Regulation 11 of the 2006 Accounts Regulations, and in carrying out my examination I have followed all the applicable Directions given by the Scottish Charity Regulator under section 44(1)(c) of the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

18 NOV 2022
Date:.....

Befrienders SCIO

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		22,978	74,568	97,546
Other activities		4,000	-	4,000
Total income		26,978	74,568	101,546
Expenditure on:				
Charitable activities		(16,118)	(72,080)	(88,198)
Total expenditure		(16,118)	(72,080)	(88,198)
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
Reconciliation of funds				
Total funds brought forward		44,732	18,957	63,689
Total funds carried forward	14	60,937	16,100	77,037
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		28,680	75,075	103,755
Other activities		4,000	-	4,000
Total income		32,680	75,075	107,755
Expenditure on:				
Charitable activities		(21,321)	(62,708)	(84,029)
Total expenditure		(21,321)	(62,708)	(84,029)
Net income		11,359	12,367	23,726
Gross transfers between funds		(2,672)	2,672	-
Net movement in funds		8,687	15,039	23,726
Reconciliation of funds				
Total funds brought forward		36,045	3,918	39,963
Total funds carried forward	14	44,732	18,957	63,689

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 14.

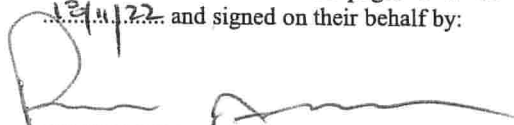
The notes on pages 8 to 15 form an integral part of these financial statements.

Befrienders SCIO

(Registration number: SC047812)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	1,681	2,239
Current assets			
Cash at bank and in hand	12	81,563	67,757
Creditors: Amounts falling due within one year	13	<u>(6,207)</u>	<u>(6,307)</u>
Net current assets		<u>75,356</u>	<u>61,450</u>
Net assets		<u>77,037</u>	<u>63,689</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		16,100	18,957
Unrestricted income funds			
Unrestricted funds		<u>60,937</u>	<u>44,732</u>
Total funds	14	<u>77,037</u>	<u>63,689</u>

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on ~~12/11/22~~ and signed on their behalf by:



Russell Anderson (Treasurer)
Trustee

Befrienders SCIO

Notes to the Financial Statements for the Year Ended 31 March 2022

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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

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.

Befrienders SCIO

Notes to the Financial Statements for the Year Ended 31 March 2022

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.

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's 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.

Befrienders SCIO

Notes to the Financial Statements for the Year Ended 31 March 2022

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

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's 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	978	-	978
Grants, including capital grants;			
Government grants	22,000	-	22,000
Grants from other charities	-	74,568	74,568
Total for 2022	22,978	74,568	97,546
Total for 2021	28,680	75,075	103,755

Befrienders SCIO

Notes to the Financial Statements for the Year Ended 31 March 2022

3 Other Income

	Unrestricted funds General £	Total funds £
Employer's Allowance	4,000	4,000
Total for 2022	<u>4,000</u>	<u>4,000</u>
Total for 2021	<u>4,000</u>	<u>4,000</u>

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Note			
Grant funding of activities	632	593	1,225
Allocated support costs	12,650	71,487	84,137
Governance costs	2,836	-	2,836
Total for 2022	<u>16,118</u>	<u>72,080</u>	<u>88,198</u>
Total for 2021	<u>21,321</u>	<u>62,708</u>	<u>84,029</u>

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	1,152	1,152
Other governance costs	1,684	1,684
Total for 2022	<u>2,836</u>	<u>2,836</u>
Total for 2021	<u>1,860</u>	<u>1,860</u>

6 Net incoming/outgoing resources

Net incoming resources for the year include:

Befrienders SCIO

Notes to the Financial Statements for the Year Ended 31 March 2022

	2022 £	2021 £
Depreciation of fixed assets	<u>558</u>	<u>745</u>

7 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.

8 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:

	2022 No	2021 No
Full time employees	2	1
Part time employees	<u>4</u>	<u>4</u>
	<u>6</u>	<u>5</u>

2 (2021 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £908 (2021 - £1,052).

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 £41,224 (2021 - £37,927).

The Manager, as the highest paid member of staff, received benefits totalling £41,224 (2021 - £28,802).

9 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>1,152</u>	<u>1,032</u>

Befrienders SCIO

Notes to the Financial Statements for the Year Ended 31 March 2022

10 Taxation

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

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2021	3,395	3,395
At 31 March 2022	3,395	3,395
Depreciation		
At 1 April 2021	1,156	1,156
Charge for the year	558	558
At 31 March 2022	1,714	1,714
Net book value		
At 31 March 2022	1,681	1,681
At 31 March 2021	2,239	2,239

12 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	81,563	67,757

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	5,260	5,230
Other creditors	947	1,077
	6,207	6,307

Befrienders SCIO

Notes to the Financial Statements for the Year Ended 31 March 2022

14 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	43,955	26,978	(16,118)	5,123	59,938
<i>Designated</i>					
Designated Funds	776	-	-	222	998
Total unrestricted funds	<u>44,731</u>	<u>26,978</u>	<u>(16,118)</u>	<u>5,345</u>	<u>60,936</u>
Restricted funds					
Tabhair	157	-	(157)	-	-
Tarbert and Skipness 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
Total restricted funds	<u>18,957</u>	<u>74,568</u>	<u>(72,079)</u>	<u>(5,345)</u>	<u>16,101</u>
Total funds	<u>63,688</u>	<u>101,546</u>	<u>(88,197)</u>	<u>-</u>	<u>77,037</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	17,273	32,680	(21,322)	15,324	43,955
<i>Designated</i>					
Designated Funds	18,773	-	-	(17,996)	777
Total unrestricted funds	<u>36,046</u>	<u>32,680</u>	<u>(21,322)</u>	<u>(2,672)</u>	<u>44,732</u>

Befrienders SCIO

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Restricted					
Tabhair	1,000	-	(843)	-	157
Tarbert and Skipness Community Trust	765	-	-	-	765
Awards for All Scotland	1,247	-	-	-	1,247
Lachlan Millar Grant	101	-	-	-	101
Lottery Funding	-	29,646	(23,818)	553	6,381
Befriending Networks	-	4,000	(1,192)	389	3,197
BBC Children in Need	-	11,889	(6,510)	1,730	7,109
Robertson Trust	-	20,000	(20,000)	-	-
Police Scotland	803	-	(803)	-	-
Scottish Communities Fund	-	9,540	(9,540)	-	-
An Suidhe Community Fund	2	-	(2)	-	-
Total restricted funds	3,918	75,075	(62,708)	2,672	18,957
Total funds	39,964	107,755	(84,030)	-	63,689

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General £	Designated £	£	£
Tangible fixed assets	1,681	-	-	1,681
Current assets	64,465	998	16,100	81,563
Current liabilities	(6,207)	-	-	(6,207)
Total net assets	59,939	998	16,100	77,037

	Unrestricted funds		Restricted funds	Total funds at 31 March 2021
	General £	Designated £	£	£
Tangible fixed assets	2,239	-	-	2,239
Current assets	48,024	776	18,957	67,757
Current liabilities	(6,307)	-	-	(6,307)
Total net assets	43,956	776	18,957	63,689