

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

FINANCIAL STATEMENTS

YEAR ENDED

31 MARCH 2021

**Scottish Charitable Incorporated Organisation
(SCIO)
Number SC024562**

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

CONTENTS	PAGES
Trustees' annual report	1 to 5
Independent examiner's report to the trustees	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 to 15
The following pages do not form part of the financial statements	
Detailed statement of financial activities	16 to 17

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

The Management Committee present their report and the unaudited financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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) (Charities SORP (FRS 102)).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Dumfries & Galloway Befriending Project
SCIO Charity registration number	SC024562
Principal office	19 Bank Street Dumfries DG1 2NX

THE MANAGEMENT COMMITTEE

The Charity trustees who served the charity during the period were as follows:

David Miller – Vice Chair 1.4.20 - 25.6.20 and Chair from 25.6.20
Gary Small - Vice Chair from 25.6.20
Derek Heron - Treasurer
Frances Campbell – Chair until 25.6.20
Serena Campbell
Douglas Kerr - from 16.12.20
Jason Railton – from 16.12.20

Project Manager	Alex Dickson
Independent examiner	David Allen FCA David Allen 51 Newall Terrace Dumfries DG1 1LN
Bankers	Bank of Scotland Plc 91 High Street Dumfries DG1 2BN

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

The Project was set up in September 1997 as a charitable unincorporated association governed by its constitution under registered charity number SC024562. The Project was registered on 7 February 2014 with The Office of the Scottish Charity Regulator as a Scottish Charitable Incorporated Organisation (SCIO). The transfer of assets and obligations between the unincorporated association and the new SCIO took place on 1 April 2014.

AIMS AND PURPOSES

The aim of the organisation is to support and enrich the lives of vulnerable young people aged 8-18 across Dumfries and Galloway, through befriending. This is to enable young people to cope with particular pressures in life and divert them, where appropriate, away from statutory measures of care. The purposes are in particular to promote the welfare and relieve the distress of vulnerable young people, to advance the education of disadvantaged young people and to promote citizenship and understanding through volunteering.

The Befriending Project relies on the contribution in time and effort given by volunteer befrienders. The Committee considers this normally equates to approximately 4,300 hours of voluntary activity each year. In 2020/21, due to the Covid-19 pandemic, this was around 900 hours. The Befriending Project also relies on the Management Committee as well as the Project Manager to raise funds.

The Project looks to achieve its strategic aims and carry out its operational objectives for the year through close partnerships with various organisations, in particular Local Authority Social Work and Education Services, the NHS Dumfries and Galloway and The Holywood Trust. Local Authority Social Work and Education Services refer the vast majority of cases to the Project.

The area within which the organisation operates is Dumfries and Galloway. The organisation shall promote its activities and deliver its services to vulnerable young people in need aged 8-18 years old living within Dumfries and Galloway. These people are the organisation's beneficiaries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

There is a Management Committee consisting of up to a maximum of 12 and a minimum of 5 charity trustees. The Management Committee is elected annually. The quorum for the Management Committee meetings is 3 charity trustees.

Management Committee meetings are held on average every two months and one of the main issues discussed at all meetings is funding. The Management Committee has an oversight role in managing the Project. The day-to-day management and administration of the Project is carried out by the Project Manager.

The Management Committee keeps the skills requirement of the committee under review in the event that Committee members retire and new members are required. New Committee members are sought from various organisations and representative bodies. The ultimate decision on selection is, however, a matter for the Management Committee.

The application of any new committee member comprises an initial meeting with the Chairperson and one other trustee followed by the submission of an application form which is discussed at the next Management Committee meeting. A new member receives the minutes of meetings for the last year, a copy of the most recent set of financial accounts, a list of duties of the Management Committee, the obligations of being a Trustee, a copy of the Constitution and copies of all Policies and Procedures.

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

ACHIEVEMENTS AND PERFORMANCE

In the year 2020-21, 35 volunteer befrienders supported 39 matches. Of the 39 young people helped, all lived throughout the region. Unfortunately, due to the Covid-19 pandemic, these figures represent around half the young people normally supported. Government restrictions and guidelines meant that no educational and fun group events, that all assist with key social and communication skills, could be arranged.

The main Project office is based in Dumfries and staffed by a Project Manager, two Volunteer Coordinators and two Administrative Assistants – all part-time. A part-time Volunteer Coordinator also runs the service from an office in Newton Stewart to cover the west of the region.

This year has been challenging for everyone and the restrictions have made it difficult to navigate the existing befriending matches, whilst putting a hold on any new ones. However, there have been many examples of befrienders finding creative ways to continue to stay connected with their young people and letting them know that they have not been forgotten. These included sending cards, letters, birthday, Easter, and Christmas gifts, dropping off arts and crafts or seedlings and plants, occasional phone calls and facetime chats. At different points throughout the year there have been a few opportunities for socially distanced face-to-face contact, allowing for matches to enjoy picnics in the park, walks, bespoke treasure hunts, exploring local historical sites and visiting museums and cafes.

For a few of the young people, the lockdown placed additional stress on their families which escalated into crisis situations. Befriending support was pivotal during such times and Project staff liaised with other agencies to ensure that the young people concerned were safe and supported.

The principal benefactors were Dumfries and Galloway Council in the form of Social Work grant funding. Additional funding was received from The Holyrood Trust, BBC Children in Need, NHS Dumfries and Galloway, Bank of Scotland Foundation, STV Children's Appeal and Cash for Kids. The public have also been very generous with their support, although the annual Burns' Supper and other regularly held events had to be postponed due to the pandemic.

The expenditure budget for the year was set at £193,570 whereas actual spend came in under budget at £146,482. This was mainly due to underspend against salaries and volunteer expenses, resulting from the impact of Covid-19. The budget is reviewed at each Committee meeting, comparing budget to actual expenditure incurred. Monthly income statements are also presented, and income exceeded expenditure by £84,770. All income is spent throughout the Dumfries and Galloway region.

FINANCIAL REVIEW

The Project received core and development funding entitlement of £226,252 (2020: £216,297) with donations comprising of £35,233 (2020: £36,392) of that total, relating to the year ended 31 March 2021. No fundraising events were held during the reporting period (2020: £7,486), with £1,399 (2020: £429) from investment income. Total income on activities during the year was £231,252 (2020: £226,504).

The total expenditure on raising funds, charitable activities and governance was £146,482 (2020: £196,624).

The charity therefore achieved a surplus of £84,770 (2020: surplus of £29,880). Total reserves held at the year-end were £264,634 (2020: £179,864) of which £234,506 were unrestricted funds (2020: £178,924) and £30,128 were restricted funds (2020: £940).

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

RESERVES POLICY

It is a requirement of our volunteers that they commit to a young person for a period of at least six months. It is recognised that most relationships with our young people go on for a longer period of time. For this reason it was felt that our exit policy should cover a period of six months to allow the matches to wind down and come to a satisfactory end and in a planned manner.

The Project carried out a costing exercise in 2018 to determine what level of Strategic Reserve would be required should the Project need to dissolve. This was set at £110,000 and this figure will enable the Project to exit from its service in the event of insufficient funding being forthcoming. At the end of financial year 2020/21 we have 64% of the funds required to cover our activities in 2021/22 but not enough to cover the whole of the year or beyond without further financial support. The financial situation will be continually reviewed to take account of the prevailing economic situation.

RISK MANAGEMENT AND REVIEW

The Management Committee has considered the major risks to which the charity is exposed and systems are established to mitigate those risks, including:

- the establishment of systems and recommendations including procedures for authorisation of all transactions and projects;
- a regular review of the risks which the charity may face;
- the implementation of actions designed to minimise any potential impact on the charity should any risks materialise.

These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

INVESTMENT STRATEGY

The Management Committee has considered the most appropriate policy for investing future funds and at present the operating funds are held in a Bank of Scotland current account, as well as interest bearing accounts with three other banks. The Management Committee review this strategy on a continual basis.

PLANS FOR FUTURE PERIODS

The Management Committee is satisfied at the progress of the Project, considering the challenges which a year dominated by the Covid-19 pandemic has brought about, with a solid track record behind it and funding for the next year largely in place. The capacity of the Project is to manage 62 matches at any one time, although we are looking to extend the service to manage 73 matches. There is always a significant waiting list of young people. Discussions continue, and in particular with the local Council, to secure core financial support longer than the current year to year arrangement.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

The charity's trustees are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Management Committee 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 Management Committee are required to:

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Management Committee is 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 Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Constitution. The Management Committee is 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINER

David Allen FCA has been appointed as independent examiner for the ensuing year.

Signed on behalf of the Management Committee.



.....
D Miller
Chair

24 June 2021

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUMFRIES & GALLOWAY BEFRIENDING PROJECT

YEAR ENDED 31 MARCH 2021

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 - 15.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

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

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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

INDEPENDENT EXAMINER'S STATEMENT

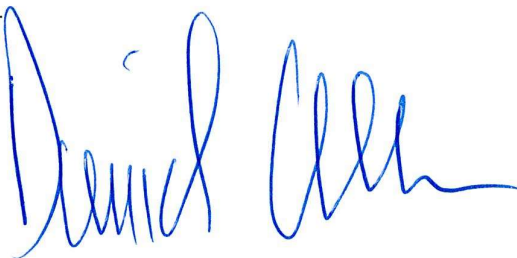
In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended); and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or

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

David Allen FCA
Independent Examiner
David Allen
51 Newall Terrace
Dumfries
DG1 1LN



24 June 2021

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2021

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOME	Note				
Donations and Grants receivable	2	164,813	61,439	226,252	216,297
Other trading activities	3	3,601	-	3,601	9,778
Income from investments	4	1,399	-	1,399	429
TOTAL INCOME		169,813	61,439	231,252	226,504
EXPENDITURE					
Expenditure on raising funds	5	(18,871)	-	(18,871)	(24,154)
Expenditure on charitable activities	6/7	(95,360)	(32,251)	(127,611)	(172,470)
TOTAL EXPENDITURE		(114,231)	(32,251)	(146,482)	(196,624)
NET MOVEMENT IN FUNDS	8	55,582	29,188	84,770	29,880
TRANSFER BETWEEN FUNDS		-	-	-	-
RECONCILIATION OF FUNDS					
Total funds brought forward		178,924	940	179,864	149,984
TOTAL FUNDS CARRIED FORWARD		234,506	30,128	264,634	179,864

The Statement of Financial Activities includes all gains and losses recognised in the year.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

BALANCE SHEET

YEAR ENDED 31 MARCH 2021

	Note	£	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS				
Tangible assets	10		3,447	5,001
CURRENT ASSETS				
Cash at Bank		262,885		176,968
LIABILITIES				
Amounts falling due within one year	11	(1,698)		(2,105)
NET CURRENT ASSETS			261,187	174,863
TOTAL ASSETS LESS CURRENT LIABILITIES			264,634	179,864
NET ASSETS			264,634	179,864
THE FUNDS OF THE CHARITY				
Unrestricted income funds	13		234,506	178,924
Restricted income funds	13		30,128	940
TOTAL CHARITY FUNDS			264,634	179,864

These financial statements were approved and signed on behalf of the Committee on 24 June 2021



D Miller
Chair

The notes on pages 9 to 15 form part of these financial statements.

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

Basis of accounting and preparation

These 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 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Dumfries & Galloway Befriending Project meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the notes to these accounts.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Income recognition, donations and grants

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received and the amount of income receivable can be measured.

Income from donations and grants, including capital grants, is included in income when these are receivable, except as follows:

- when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in income until the preconditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlement, this income is included in income of restricted funds when receivable.

Fund accounting

Unrestricted income funds comprise those funds which may be used for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the Management Committee at their discretion have designated funds for a specific purpose.

Within the unrestricted funds of the project, funds have been designated for the following specific purpose:

Strategic reserve - for expenditure in the event that there is a cut in funding.

The general fund consists of those funds which the project may use in the furtherance of its charitable objectives at the discretion of the Management Committee.

Restricted funds represent grants and donations which have been received for the purposes set out in note 13. The application of these funds is restricted by the terms of a special appeal, the express wishes of the donor, the will of the testator or the terms of the grant.

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on the accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Overheads and support costs have been allocated between Raising Funds and Charitable Activities. The allocation is based on staff time and a proportion of the administration burden. The allocation of overhead and support costs is analysed in the notes to the accounts.

Termination payments do not provide an entity with future economic benefits therefore the charity recognises these immediately as an expense in the Statement of Financial Activities.

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination and costs of trustees meetings.

Pension costs

The charity has made arrangements with individual pension providers for individual pensions for staff who wish to make use of the opportunity. Contributions payable to the pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Fixed assets

All assets costing more than £250 are capitalised and all assets are valued at historic cost.

Depreciation

Depreciation is calculated to write off the cost of an asset, less the estimated residual value, over the useful economic life of that asset.

Equipment and computer software

25% straight line

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

All financial assets and liabilities are initially recognised at transaction price (including transaction costs).

2 DONATIONS AND GRANTS RECEIVABLE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations				
Charities Aid Foundation donations	1,025	-	1,025	-
Friends of Befrienders	120	-	120	120
Rotary Club of Dumfries Devorgilla	-	-	-	-
Royal Caledonian Trust	-	-	-	2,000
Gifts, donations and Gift Aid	34,088	-	34,088	34,272
	35,233	-	35,233	36,392
Grants receivable				
Bank of Scotland Foundation	-	3,484	3,484	17,420
Batchworth Trust	-	-	-	20,000
BBC Children in Need	-	37,500	37,500	28,500
Cash for Kids	-	455	455	825
D&G Council Social Work Grant Funding	66,538	-	66,538	66,538
D&G Council Covid Support M/H & Wellbeing	-	20,000	20,000	-
D&G Council Covid Support Small Grants for Tenants Funding	17,500	-	17,500	-
NHS Dumfries & Galloway	3,442	-	3,442	3,442
Henry Duncan Grants	-	-	-	4,000
Hollywood Trust	35,000	-	35,000	35,000
Hollywood Trust Discretionary Fund	-	-	-	500
Open University Funding	-	-	-	1,680
STV Children's Appeal	100	-	100	2,000
CJRS	7,000	-	7,000	-
	129,580	61,439	191,019	179,905
Total Donations and Grants	164,813	61,439	226,252	216,297
<i>Unrestricted and Restricted Totals: 2019/20</i>	<i>165,052</i>	<i>51,245</i>	<i>216,297</i>	

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

3 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Dumfries & Galloway Carers Centre	2,100	-	2,100	2,272
Fundraising events	-	-	-	7,486
Other income	1,501	-	1,501	20
	3,601	-	3,601	9,778
<i>Unrestricted and Restricted Totals: 2019/20</i>	<i>9,778</i>	<i>-</i>	<i>9,778</i>	

4 INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Bank interest receivable	1,399	-	1,399	429
<i>Unrestricted and Restricted Totals: 2019/20</i>	<i>429</i>	<i>-</i>	<i>429</i>	

5 EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Direct costs - Purchases (Burns Supper)	-	-	-	3,110
Staff Costs - Wages and salaries	14,882	-	14,882	16,113
Staff Costs - Employer's national insurance contributions	1,011	-	1,011	1,112
Staff Costs - Pension costs	2,046	-	2,046	2,006
Motor and travel costs	101	-	101	565
Office expenses - other	831	-	831	1,248
	18,871	-	18,871	24,154
<i>Unrestricted and Restricted Totals: 2019/20</i>	<i>24,154</i>	<i>-</i>	<i>24,154</i>	

Purchases have been allocated on a direct basis. Staff costs and others costs have been allocated on the basis of time and usage.

6 EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Charitable activities				
Directly Allocated				
Staff Costs - Wages and salaries	29,976	26,439	56,415	67,832
Staff Costs - Employer's national insurance contributions	3,831	-	3,831	4,682
Staff Costs - Pension costs	7,756	-	7,756	8,444
Volunteer expenses and costs	-	5,510	5,510	28,927
	41,564	31,949	73,513	109,885

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

6 EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE - continued

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Support Costs				
Staff Costs - Wages and salaries	20,715	-	20,715	21,839
Staff Costs - Employer's national insurance contributions	1,407	-	1,407	1,507
Staff Costs - Pension costs	2,848	-	2,848	2,719
Establishment - Rent, water rates and energy	14,400	-	14,400	14,742
Establishment - Repairs & Maintenance	-	-	-	2,405
Establishment - insurance	1,445	-	1,445	1,406
Motor and travel costs	523	-	523	3,145
Professional - accountancy fees	1,898	-	1,898	1,086
Office expenses - telephones	2,361	-	2,361	2,362
Office expenses - other	4,305	-	4,305	6,946
Depreciation	1,252	302	1,554	300
Promotional and recruitment costs	1,215	-	1,215	1,538
Volunteer and staff training	60	-	60	979
	52,429	302	52,731	60,974
Governance Costs				
Independent examiner's fee	1,368	-	1,368	1,044
Costs of trustee meetings and Annual General Meeting	-	-	-	567
	1,368	-	1,368	1,611
Total	95,360	32,251	127,611	172,470
<i>Unrestricted and Restricted Totals: 2019/20</i>	<i>121,307</i>	<i>51,163</i>	<i>172,470</i>	

Staff costs have been allocated on the basis of time spent and other costs have been allocated on a direct basis.

7 EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Charitable Activities £	Total Funds 2021 £	Total Funds 2020 £
Charitable activities	127,611	127,611	172,470

8 NET INCOME

	2021 £	2020 £
This is stated after charging:		
Contributions to staff pensions	12,651	13,169
Depreciation	1,554	300
Independent examiner's fees	1,368	1,044
Other fees - paid to independent examiner	-	-

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

9 ANALYSIS OF STAFF COSTS

	2021	2020
	£	£
Wages and salaries	92,012	105,783
Social security costs	6,249	7,301
Other Pension costs	12,651	13,169
	<u>110,911</u>	<u>126,253</u>

Particulars of employees

The average head count of employees during the year was as follows:

	2021	2020
	Number	Number
Project manager	1	1
Volunteer coordinators	3	4
Administrative assistants	2	2
	<u>6</u>	<u>7</u>

No employee received remuneration of more than £60,000 during the year, or in the previous year.

Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The Management Committee who are the trustees did not receive any remuneration or the re-imbursement of any expenses during the year.

No related party transactions were undertaken during the year.

10 TANGIBLE FIXED ASSETS

	Equipment and computer software
COST	£
At 1st April 2020	12,021
Additions	-
Disposals	-
At 31 March 2021	<u>12,021</u>
DEPRECIATION	
At 1st April 2020	7,020
Charge for the year	1,554
Eliminated on disposals	-
At 31 March 2021	<u>8,574</u>
NET BOOK VALUE	
At 31 March 2021	<u>3,447</u>
At 31 March 2020	<u>5,001</u>

11 ANALYSIS OF CURRENT LIABILITIES

	2021	2020
	£	£
Other creditors	<u>1,698</u>	<u>2,105</u>

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

12 PENSIONS

The Project has made arrangements with individual pension providers for individual pensions for those staff who wish to avail themselves of this opportunity. The assets of these schemes are held separately from those of the Project, in independently administered funds. The pension cost charge for the year represents contributions paid to the various providers by the Project and amounted to £12,651 (2020: £13,169).

13 ANALYSIS OF CHARITABLE FUNDS

	Balance at 01/04/2020 £	Income £	Expenditure £	Transfers	Funds 31/03/2021 £
Unrestricted					
General Funds	79,177	168,453	(114,231)	-	133,399
Designated reserve - Royal Caledonian Trust	-	-	-	-	-
Strategic reserve	99,747	1,360	-	-	101,107
	<u>178,924</u>	<u>169,813</u>	<u>(114,231)</u>	<u>-</u>	<u>234,506</u>
Restricted					
The Hollywood Trust					
- Discretionary Fund	498	-	-	-	498
- Resource Library	140	-	-	-	140
Bank of Scotland Foundation	-	3,484	(3,484)	-	-
BBC Children in Need	-	37,500	(28,010)	-	9,490
Cash for Kids	-	455	(455)	-	-
D&G Council Covid Support M/H & Wellbeing	-	20,000	-	-	20,000
Henry Duncan Grants	-	-	-	-	-
Fixed asset funding	302	-	(302)	-	-
Other restricted funds	-	-	-	-	-
	<u>940</u>	<u>61,439</u>	<u>(32,251)</u>	<u>-</u>	<u>30,128</u>
	179,864	231,252	(146,482)	-	264,634

Restricted funds were received for two purposes from The Hollywood Trust:

- The Discretionary Fund is used for the young people supported by the Project
- A Resource Library has been provided for the use of volunteer befrienders

The funds received from the Bank of Scotland were for wages and volunteer expenses.

The funds received from BBC Children in Need were for wages and volunteer expenses.

The funds received from Cash for Kids were for Covid 19 Emergency Fund and Christmas vouchers.

The funds received from D&G Council (Covid Support) were for expenses towards addressing Mental Health & Wellbeing issues.

Fixed asset funding expenditure relates to the final year of depreciation on an item of office equipment.

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

13 ANALYSIS OF CHARITABLE FUNDS (CONTINUED)

	Balance at 01/04/2019 £	Income £	Expenditure £	Transfers	Funds 31/03/2020 £
Unrestricted					
General Funds	49,770	172,868	(143,461)	-	79,177
Designated reserve - Royal Caledonian Trust	-	2,000	(2,000)	-	-
Strategic reserve	99,356	391	-	-	99,747
	<u>149,126</u>	<u>175,259</u>	<u>(145,461)</u>	<u>-</u>	<u>178,924</u>
Restricted					
The Holywood Trust					
- Discretionary Fund	117	500	(119)	-	498
- Resource Library	140	-	-	-	140
Bank of Scotland Foundation	-	17,420	(17,420)	-	-
BBC Children in Need	-	28,500	(28,500)	-	-
Cash for Kids	-	825	(825)	-	-
D&G Council Covid Support M/H & Wellbeing	-	-	-	-	-
Henry Duncan Grants	-	4,000	(4,000)	-	-
Fixed asset funding	601	-	(299)	-	302
Other restricted funds	-	-	-	-	-
	<u>858</u>	<u>51,245</u>	<u>(51,163)</u>	<u>-</u>	<u>940</u>
	<u>149,984</u>	<u>226,504</u>	<u>(196,624)</u>	<u>-</u>	<u>179,864</u>

14 ANALYSIS OF NET ASSETS BETWEEN CHARITABLE FUNDS 2021

	Tangible Fixed assets £	Current Assets £	Liabilities £	Total £
Unrestricted Income funds	3,447	232,757	(1,698)	234,506
Restricted funds	-	30,128	-	30,128
Total Funds	<u>3,447</u>	<u>262,885</u>	<u>(1,698)</u>	<u>264,634</u>

ANALYSIS OF NET ASSETS BETWEEN CHARITABLE FUNDS 2020

	Tangible Fixed assets £	Current Assets £	Liabilities £	Total £
Unrestricted Income funds	4,702	176,327	(2,105)	178,924
Restricted funds	299	641	-	940
Total Funds	<u>5,001</u>	<u>176,968</u>	<u>(2,105)</u>	<u>179,864</u>

The following pages do not form part of the financial statements which are the subject of the Independent Examiner's report.

DUMFRIES & GALLOWAY BEFRIENDING PROJECT**DETAILED STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2021**

INCOME	2021	2020
DONATIONS	£	£
Charities Aid Foundation donations	1,025	-
Friends of Befrienders	120	120
Rotary Club of Dumfries Devorgilla	-	-
Royal Caledonian Trust	-	2,000
Gifts, donations and Gift Aid	34,088	34,272
GRANTS RECEIVABLE		
Bank of Scotland Foundation	3,484	17,420
Batchworth Trust	-	20,000
BBC Children in Need	37,500	28,500
Cash for Kids	455	825
D&G Council Social Work Grant Funding	66,538	66,538
D&G Council Covid Support Mental Health & Wellbeing Funding	20,000	-
D&G Council Covid Support Small Grants for Tenants Funding	17,500	-
NHS Dumfries & Galloway	3,442	3,442
Henry Duncan Grants	-	4,000
Hollywood Trust	35,000	35,000
Hollywood Trust Discretionary Fund	-	500
Open University Funding	-	1,680
Robertson Trust	-	-
STV Children's Appeal	100	2,000
CJRS	7,000	-
	226,252	216,297
OTHER TRADING ACTIVITIES		
Dumfries & Galloway Carers Centre & Other Reimbursements	2,100	2,272
Fundraising events	-	7,486
Other income	1,501	20
	3,601	9,778
INCOME FROM INVESTMENTS		
Bank interest on current accounts	38	38
Bank interest on strategic reserves	1,360	391
	1,399	429
TOTAL INCOME	231,252	226,504

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2021

EXPENDITURE	2021	2020
	£	£
FUNDRAISING COSTS		
Direct costs -Purchases (Burns Supper)	-	3,110
Staff Costs - Wages and salaries	14,882	16,113
Staff Costs - Employer's national insurance contributions	1,011	1,112
Staff Costs - Pension costs	2,046	2,006
Motor and travel costs	101	565
Office expenses - other	831	1,248
	18,871	24,154
CHARITABLE ACTIVITIES		
Directly Allocated		
Staff Costs - Wages and salaries	56,415	67,832
Staff Costs - Employer's national insurance contributions	3,831	4,682
Staff Costs - Pension costs	7,756	8,444
Volunteer expenses and costs	5,510	28,927
	73,513	109,885
Support Costs		
Staff Costs - Wages and salaries	20,715	21,839
Staff Costs - Employer's national insurance contributions	1,407	1,507
Staff Costs - Pension costs	2,848	2,719
Establishment - Rent, water rates and energy	14,400	14,742
Establishment - Repairs & Maintenance	-	2,405
Establishment - insurance	1,445	1,406
Motor and travel costs	523	3,145
Professional - accountancy fees	1,898	1,086
Office expenses - telephones	2,361	2,362
Office expenses - other	4,305	6,946
Depreciation	1,554	300
Promotional and recruitment costs	1,215	1,538
Volunteer and staff training	60	979
	52,731	60,974
GOVERNANCE COSTS		
Independent examiner's fee	1,368	1,044
Costs of trustee meetings and Annual General Meeting	-	567
	1,368	1,611
TOTAL EXPENDITURE	146,482	196,624
Net Incoming/(Outgoing) Resources for the year	84,770	29,880