

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

FINANCIAL STATEMENTS

YEAR ENDED

31 MARCH 2022

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

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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DUMFRIES & GALLOWAY BEFRIENDING PROJECT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

The Management Committee present their report and the unaudited financial statements of the charity for the year ended 31 March 2022. 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 or 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 – Chair
Gary Small - Vice Chair
Derek Heron - Treasurer
Frances Campbell
Serena Campbell
Douglas Kerr
Jason Railton

| | |
|-----------------------------|--|
| 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 2022

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 2021/22, due to the restrictions brought about by the Covid-19 pandemic, this was around 2000 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 2022

ACHIEVEMENTS AND PERFORMANCE

In the year 2021-22, 56 volunteer befrienders supported 72 matches. Of the 72 young people helped, all lived throughout the region. Unfortunately, due to the Covid-19 pandemic, these figures represent a slight reduction on the number of young people normally supported (around 85) but significantly more than the 39 supported the previous year in the height of the pandemic.

The main Project office is based in Dumfries and staffed by a Project Manager, three Volunteer Coordinators and two Administrative Assistants – one Coordinator being full-time and the other staff 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.

The last year, again, threw up a number of Covid-19 related challenges which thankfully eased off as the year progressed. The volunteer befrienders were as imaginative as possible and kept in touch with their young people remotely before 'car sharing' was introduced again in May 2021. Contact via Zoom, phone or social media is much better than no contact at all, but not the same as being physically together and able to listen to and share experiences in a fulfilling and rewarding manner. Group activities were reintroduced and walks in Mabie and Kirroughtree forests and picnics at Castledykes Park and at Aldouran Wetland Garden, Leswalt were a joy once more. Other gatherings such as a visit to Kitchen, Coos and Ewes at New Luce and a Lantern Parade through Dumfries town centre were major hits.

The positive changes made and outcomes achieved in the lives of the young people are down to the efforts of the wonderful befrienders – without whom the charity would not exist. With the ability to meet up in groups once more, 31 new befrienders completed their training during the year.

The principal benefactors were Dumfries and Galloway Council in the form of Social Work grant and Mental Health and Well-being funding. Additional funding was received from The Holywood Trust, NHS Dumfries and Galloway, Bank of Scotland Foundation, Royal Caledonian Charities Trust, 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 £198,054 whereas actual spend came in under budget at £182,657. This was mainly due to underspend against salaries, volunteer expenses and office 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 expenditure exceeded income by £7,152. All income is spent throughout the Dumfries and Galloway region.

FINANCIAL REVIEW

The Project received core and development funding entitlement of £173,594 (2021: £226,252) with donations comprising of £9,439 (2021: £35,233) of that total, relating to the year ended 31 March 2022. No fundraising events were held during the reporting period (2021: £nil), with £1,069 (2021: £1,399) from investment income. Total income on activities during the year was £175,505 (2021: £231,252).

The total expenditure on raising funds, charitable activities and governance was £182,657 (2021: £146,482).

The charity therefore achieved a deficit of £7,152 (2021: surplus of £84,970). Total reserves held at the year-end were £257,482 (2021: £264,634) of which £236,994 were unrestricted funds (2021: £234,506) and £20,488 were restricted funds (2021: £30,128).

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2022

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 pre-coronavirus 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 2021/22 we have 40% of the funds required to cover our activities in 2022/23 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 and another costing exercise will be carried out to update the Strategic Reserve figure.

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 period 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 has been increased to allow the management of 72 matches at any one time and this target will be aimed at in an incremental basis. 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 2022

- 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

21 June 2022

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

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

YEAR ENDED 31 MARCH 2022

I report on the accounts of the charity for the year ended 31 March 2022 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



21 June 2022

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2022

| INCOME | Note | Unrestricted | Restricted | Total Funds | Total Funds |
|--------------------------------------|------|------------------|-----------------|------------------|------------------|
| | | Funds | Funds | 2022 | 2021 |
| | | 2022 | 2022 | 2022 | 2021 |
| | | £ | £ | £ | £ |
| Donations and Grants receivable | 2 | 115,419 | 58,175 | 173,594 | 226,252 |
| Other trading activities | 3 | 842 | - | 842 | 3,601 |
| Income from investments | 4 | 1,069 | - | 1,069 | 1,399 |
| TOTAL INCOME | | 117,330 | 58,175 | 175,505 | 231,252 |
| EXPENDITURE | | | | | |
| Expenditure on raising funds | 5 | (21,433) | - | (21,433) | (18,871) |
| Expenditure on charitable activities | 6/7 | (93,409) | (67,815) | (161,224) | (127,611) |
| TOTAL EXPENDITURE | | (114,842) | (67,815) | (182,657) | (146,482) |
| NET MOVEMENT IN FUNDS | 8 | 2,488 | (9,640) | (7,152) | 84,770 |
| TRANSFER BETWEEN FUNDS | | - | - | - | - |
| RECONCILIATION OF FUNDS | | | | | |
| TOTAL FUNDS BROUGHT FORWARD | | 234,506 | 30,128 | 264,634 | 179,864 |
| TOTAL FUNDS CARRIED FORWARD | | 236,994 | 20,488 | 257,482 | 264,634 |

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

All of the above amounts relate to continuing activities.

| INCOME | Note | Unrestricted | Restricted | Total Funds | Total Funds |
|--------------------------------------|------|------------------|-----------------|------------------|------------------|
| | | Funds | Funds | 2021 | 2020 |
| | | 2021 | 2021 | 2021 | 2020 |
| | | £ | £ | £ | £ |
| 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 notes on pages 9 to 15 form part of these financial statements.

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

BALANCE SHEET

YEAR ENDED 31 MARCH 2022

| | Note | £ | Total Funds 2022 £ | Total Funds 2021 £ |
|--|------|---------|--------------------------|--------------------------|
| FIXED ASSETS | | | | |
| Tangible assets | 10 | | 3,880 | 3,447 |
| Investments | | | 85,000 | |
| CURRENT ASSETS | | | | |
| Cash at Bank | | 171,205 | | 262,885 |
| LIABILITIES | | | | |
| Amounts falling due within one year | 11 | (2,603) | | (1,698) |
| NET CURRENT ASSETS | | | 168,602 | 261,187 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | 257,482 | 264,634 |
| NET ASSETS | | | 257,482 | 264,634 |
| THE FUNDS OF THE CHARITY | | | | |
| Unrestricted income funds | 13 | | 236,994 | 234,506 |
| Restricted income funds | 13 | | 20,488 | 30,128 |
| TOTAL CHARITY FUNDS | | | 257,482 | 264,634 |

These financial statements were approved and signed on behalf of the Committee on 21 June 2022



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 2022

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 2022

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 2022 £ | Total Funds 2021 £ |
|--|----------------------------|--------------------------|--------------------------|--------------------------|
| Donations | | | | |
| Charities Aid Foundation donations | 60 | - | 60 | 1,025 |
| Friends of Befrienders | 30 | - | 30 | 120 |
| Royal Caledonian Trust | 3,000 | - | 3,000 | - |
| Gifts, donations and Gift Aid | 6,349 | - | 6,349 | 34,088 |
| | 9,439 | - | 9,439 | 35,233 |
| Grants receivable | | | | |
| Bank of Scotland Foundation | - | 8,000 | 8,000 | 3,484 |
| BBC Children in Need | - | - | - | 37,500 |
| Cash for Kids | - | 175 | 175 | 455 |
| D&G Council Social Work Grant Funding | 66,538 | - | 66,538 | 66,538 |
| D&G Council Covid Support M/H & Wellbeing | - | 50,000 | 50,000 | 20,000 |
| D&G Council Covid Support Small Grants for Tenants Funding | - | - | - | 17,500 |
| NHS Dumfries & Galloway | 3,442 | - | 3,442 | 3,442 |
| Hollywood Trust | 35,000 | - | 35,000 | 35,000 |
| STV Children's Appeal | 1,000 | - | 1,000 | 100 |
| CJRS | - | - | - | 7,000 |
| | 105,980 | 58,175 | 164,155 | 191,019 |
| Total Donations and Grants | 115,419 | 58,175 | 173,594 | 226,252 |
| <i>Unrestricted and Restricted Totals: 2020/21</i> | <u>164,813</u> | <u>61,439</u> | <u>226,252</u> | |

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

3 OTHER TRADING ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ | Total Funds 2021 £ |
|--|----------------------------|--------------------------|--------------------------|--------------------------|
| Dumfries & Galloway Carers Centre | 842 | - | 842 | 2,100 |
| Fundraising events | - | - | - | - |
| Other income | - | - | - | 1,501 |
| | <u>842</u> | <u>-</u> | <u>842</u> | <u>3,601</u> |
| <i>Unrestricted and Restricted Totals: 2020/21</i> | <u>3,601</u> | <u>-</u> | <u>3,601</u> | |

4 INCOME FROM INVESTMENTS

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ | Total Funds 2021 £ |
|--|----------------------------|--------------------------|--------------------------|--------------------------|
| Bank interest receivable | 1,069 | - | 1,069 | 1,399 |
| <i>Unrestricted and Restricted Totals: 2020/21</i> | <u>1,399</u> | <u>-</u> | <u>1,399</u> | |

5 EXPENDITURE ON RAISING FUNDS

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ | Total Funds 2021 £ |
|---|----------------------------|--------------------------|--------------------------|--------------------------|
| Direct costs -Purchases (Burns Supper) | - | - | - | - |
| Staff Costs - Wages and salaries | 16,690 | - | 16,690 | 14,882 |
| Staff Costs - Employer's national insurance contributions | 1,278 | - | 1,278 | 1,011 |
| Staff Costs - Pension costs | 2,112 | - | 2,112 | 2,046 |
| Motor and travel costs | 272 | - | 272 | 101 |
| Office expenses - other | 1,081 | - | 1,081 | 831 |
| | <u>21,433</u> | <u>-</u> | <u>21,433</u> | <u>18,871</u> |
| <i>Unrestricted and Restricted Totals: 2020/21</i> | <u>18,871</u> | <u>-</u> | <u>18,871</u> | |

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 2022 £ | Total Funds 2021 £ |
|---|----------------------------|--------------------------|--------------------------|--------------------------|
| Charitable activities | | | | |
| Directly Allocated | | | | |
| Staff Costs - Wages and salaries | 24,184 | 42,626 | 66,810 | 56,415 |
| Staff Costs - Employer's national insurance contributions | 1,852 | 3,262 | 5,113 | 3,831 |
| Staff Costs - Pension costs | 3,060 | 5,395 | 8,456 | 7,756 |
| Volunteer expenses and costs | (0) | 16,532 | 16,532 | 5,510 |
| | <u>29,096</u> | <u>67,815</u> | <u>96,911</u> | <u>73,513</u> |

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

6 EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE - continued

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 | Total Funds 2021 |
|---|-----------------------|---------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Support Costs | | | | |
| Staff Costs - Wages and salaries | 23,700 | - | 23,700 | 20,715 |
| Staff Costs - Employer's national insurance contributions | 1,814 | - | 1,814 | 1,407 |
| Staff Costs - Pension costs | 2,999 | - | 2,999 | 2,848 |
| Establishment - Rent, water rates and energy | 15,028 | - | 15,028 | 14,400 |
| Establishment - Repairs & Maintenance | - | - | - | - |
| Establishment - insurance | 1,528 | - | 1,528 | 1,445 |
| Motor and travel costs | 1,473 | - | 1,473 | 523 |
| Professional - accountancy fees | 1,264 | - | 1,264 | 1,898 |
| Office expenses - telephones | 2,783 | - | 2,783 | 2,361 |
| Office expenses - other | 5,864 | - | 5,864 | 4,305 |
| Depreciation | 1,255 | - | 1,255 | 1,554 |
| Promotional and recruitment costs | 3,173 | - | 3,173 | 1,215 |
| Volunteer and staff training | 1,556 | - | 1,556 | 60 |
| | 62,437 | - | 62,437 | 52,731 |
| Governance Costs | | | | |
| Independent examiner's fee | 1,152 | - | 1,152 | 1,368 |
| Costs of trustee meetings and Annual General Meeting | 724 | - | 724 | - |
| | 1,876 | - | 1,876 | 1,368 |
| Total | 93,409 | 67,815 | 161,224 | 127,611 |
| <i>Unrestricted and Restricted Totals: 2020/21</i> | <i>95,360</i> | <i>32,251</i> | <i>127,611</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 2022 | Total Funds 2021 |
|-----------------------|--------------------------|---------------------|---------------------|
| | £ | £ | £ |
| Charitable activities | 161,224 | 161,224 | 127,611 |

8 NET INCOME

| | 2022 | 2021 |
|---|--------|--------|
| | £ | £ |
| This is stated after charging: | | |
| Contributions to staff pensions | 13,567 | 12,651 |
| Depreciation | 1,255 | 1,554 |
| Independent examiner's fees | 1,152 | 1,368 |
| Other fees - paid to independent examiner | - | - |

DUMFRIES & GALLOWAY BEFRIENDING PROJECT**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2022****9 ANALYSIS OF STAFF COSTS**

| | 2022 | 2021 |
|-----------------------|-----------------------|----------------|
| | £ | £ |
| Wages and salaries | 107,200 | 92,011 |
| Social security costs | 8,205 | 6,249 |
| Other Pension costs | 13,567 | 12,651 |
| | <u>128,972</u> | <u>110,911</u> |

Particulars of employees

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

| | 2022 | 2021 |
|---------------------------|-----------------|----------|
| | Number | Number |
| Project manager | 1 | 1 |
| Volunteer coordinators | 3 | 3 |
| Administrative assistants | 2 | 2 |
| | <u>6</u> | <u>6</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 charged to the relevant fund.

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

No related party transactions were undertaken during the year.

10 TANGIBLE FIXED ASSETS**COST**

At 1st April 2021
Additions
Disposals
At 31 March 2022

Equipment and computer software**£****12,021****1,688****13,709****DEPRECIATION**

At 1st April 2021
Charge for the year
Eliminated on disposals
At 31 March 2022

8,574**1,255****-****9,829****NET BOOK VALUE**

At 31 March 2022

3,880

At 31 March 2021

3,447**11 ANALYSIS OF CURRENT LIABILITIES**

Other creditors

2022**£****2,603****2021****£****1,698**

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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 £13,567 (2021: £12,651).

13 ANALYSIS OF CHARITABLE FUNDS

| | Balance at 01/04/2021 £ | Income £ | Expenditure £ | Transfers | Funds 31/03/2022 £ |
|---|-------------------------------|----------------|------------------|-----------|--------------------------|
| Unrestricted | | | | | |
| General Funds | 133,399 | 113,299 | (111,842) | - | 134,856 |
| Designated reserve - Royal Caledonian Trust | - | 3,000 | (3,000) | - | - |
| Strategic reserve | 101,107 | 1,031 | - | - | 102,138 |
| | <u>234,506</u> | <u>117,330</u> | <u>(114,842)</u> | <u>-</u> | <u>236,994</u> |
| Restricted | | | | | |
| The Holywood Trust | | | | | |
| - Discretionary Fund | 498 | - | (150) | - | 348 |
| - Resource Library | 140 | - | - | - | 140 |
| Bank of Scotland Foundation | - | 8,000 | (8,000) | - | - |
| BBC Children in Need | 9,490 | - | (9,490) | - | - |
| Cash for Kids | - | 175 | (175) | - | - |
| D&G Council Covid Support M/H & Wellbeing | 20,000 | 50,000 | (50,000) | - | 20,000 |
| Fixed asset funding | - | - | - | - | - |
| | <u>30,128</u> | <u>58,175</u> | <u>(67,815)</u> | <u>-</u> | <u>20,488</u> |
| | 264,634 | 175,505 | (182,657) | - | 257,482 |

Restricted funds were received for two purposes from The Holywood 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.

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

13 ANALYSIS OF CHARITABLE FUNDS (CONTINUED)

| | Balance at 01/04/2020 £ | Income £ | Expenditure £ | Transfers | Funds 31/03/2021 £ |
|---|-------------------------------|----------------|------------------|-----------|--------------------------|
| Unrestricted | | | | | |
| General Funds | 79,177 | | | | |
| Designated reserve - Royal Caledonian Trust | - | 168,453 | (114,231) | - | 133,399 |
| Strategic reserve | 99,747 | - | 0 | - | - |
| | <u>178,924</u> | <u>1,360</u> | <u>-</u> | <u>-</u> | <u>101,107</u> |
| | | <u>169,813</u> | <u>(114,231)</u> | <u>-</u> | <u>234,506</u> |
| Restricted | | | | | |
| The Holywood 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 | | | 0 | | |
| 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> |
| | <u>179,864</u> | <u>231,252</u> | <u>(146,482)</u> | <u>-</u> | <u>264,634</u> |

14 ANALYSIS OF NET ASSETS BETWEEN CHARITABLE FUNDS 2022

| | Tangible | | Current | | Total |
|---------------------------|--------------|---------------|----------------|----------------|----------------|
| | Fixed assets | Investments | Assets | Liabilities | £ |
| | £ | | £ | £ | £ |
| Unrestricted Income funds | 3,880 | 85,000 | 150,717 | (2,603) | 236,994 |
| Restricted funds | - | - | 20,488 | - | 20,488 |
| Total Funds | <u>3,880</u> | <u>85,000</u> | <u>171,205</u> | <u>(2,603)</u> | <u>257,482</u> |

ANALYSIS OF NET ASSETS BETWEEN CHARITABLE FUNDS 2021

| | Tangible | | Current | | Total |
|---------------------------|--------------|--|----------------|----------------|----------------|
| | Fixed assets | | Assets | Liabilities | £ |
| | £ | | £ | £ | £ |
| 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> |

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 2022

| INCOME | 2022 | 2021 |
|---|----------------|----------|
| DONATIONS | £ | £ |
| Charities Aid Foundation donations | 60 | 1,025 |
| Friends of Befrienders | 30 | 120 |
| Royal Caledonian Trust | 3,000 | - |
| Gifts, donations and Gift Aid | 6,349 | 34,088 |
| GRANTS RECEIVABLE | | |
| Bank of Scotland Foundation | 8,000 | 3,484 |
| BBC Children in Need | - | 37,500 |
| Cash for Kids | 175 | 455 |
| D&G Council Social Work Grant Funding | 66,538 | 66,538 |
| D&G Council Covid Support Mental Health & Wellbeing Funding | 50,000 | 20,000 |
| D&G Council Covid Support Small Grants for Tenants Funding | - | 17,500 |
| NHS Dumfries & Galloway | 3,442 | 3,442 |
| Hollywood Trust | 35,000 | 35,000 |
| STV Children's Appeal | 1,000 | 100 |
| Coronavirus Job Retention Scheme | - | 7,000 |
| | 173,594 | 226,252 |
| OTHER TRADING ACTIVITIES | | |
| Dumfries & Galloway Carers Centre & Other Reimbursements | 842 | 2,100 |
| Fundraising events | - | - |
| Other income | - | 1,501 |
| | 842 | 3,601 |
| INCOME FROM INVESTMENTS | | |
| Bank interest on current accounts | 38 | 38 |
| Bank interest on strategic reserves | 1,031 | 1,361 |
| | 1,069 | 1,399 |
| TOTAL INCOME | 175,505 | 231,252 |

DUMFRIES & GALLOWAY BEFRIENDING PROJECT
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022

| EXPENDITURE | 2022 | 2021 |
|---|----------------|-------------|
| | £ | £ |
| FUNDRAISING COSTS | | |
| Direct costs -Purchases (Burns Supper) | - | - |
| Staff Costs - Wages and salaries | 16,690 | 14,882 |
| Staff Costs - Employer's national insurance contributions | 1,278 | 1,011 |
| Staff Costs - Pension costs | 2,112 | 2,046 |
| Motor and travel costs | 272 | 101 |
| Office expenses - other | 1,081 | 831 |
| | 21,433 | 18,871 |
| CHARITABLE ACTIVITIES | | |
| Directly Allocated | | |
| Staff Costs - Wages and salaries | 66,810 | 56,415 |
| Staff Costs - Employer's national insurance contributions | 5,113 | 3,831 |
| Staff Costs - Pension costs | 8,456 | 7,757 |
| Volunteer expenses and costs | 16,532 | 5,510 |
| | 96,911 | 73,513 |
| Support Costs | | |
| Staff Costs - Wages and salaries | 23,700 | 20,715 |
| Staff Costs - Employer's national insurance contributions | 1,814 | 1,407 |
| Staff Costs - Pension costs | 2,999 | 2,848 |
| Establishment - Rent, water rates and energy | 15,028 | 14,400 |
| Establishment - Repairs & Maintenance | - | - |
| Establishment - insurance | 1,528 | 1,445 |
| Motor and travel costs | 1,473 | 523 |
| Professional - accountancy fees | 1,264 | 1,898 |
| Office expenses - telephones | 2,783 | 2,361 |
| Office expenses - other | 5,864 | 4,305 |
| Depreciation | 1,255 | 1,554 |
| Promotional and recruitment costs | 3,173 | 1,215 |
| Volunteer and staff training | 1,556 | 60 |
| | 62,437 | 52,731 |
| GOVERNANCE COSTS | | |
| Independent examiner's fee | 1,152 | 1,368 |
| Costs of trustee meetings and Annual General Meeting | 724 | - |
| | 1,876 | 1,368 |
| TOTAL EXPENDITURE | 182,657 | 146,482 |
| Net Incoming/(Outgoing) Resources for the year | (7,152) | 84,770 |

