

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

FINANCIAL STATEMENTS

YEAR ENDED

31 MARCH 2023

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

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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DUMFRIES & GALLOWAY BEFRIENDING PROJECT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

The Management Committee present their report and the unaudited financial statements of the charity for the year ended 31 March 2023. 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 – Chair Gary Small - Vice Chair Alex Dickson - Treasurer (from 20 October 2022) Frances Campbell Derek Heron – Treasurer (until 20 October 2022) Douglas Kerr Jason Railton (resigned 21 June 2022) Serena Campbell (resigned 21 June 2022)
Project Manager	Helen McAnespie
Independent examiner	Alison Welton FCA David Allen 51 Newall Terrace Dumfries DG1 1LN
Bankers	Bank of Scotland Plc 91 High Street Dumfries DG1 2BN

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

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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 pressures in life and divert them, where appropriate, away from statutory measures of care. The purposes are to promote 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. 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 most 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, if 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

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ACHIEVEMENTS AND PERFORMANCE

In the year 2022-23, 56 volunteer befrienders supported 71 matches. Of the 71 young people helped, all lived throughout the region. Unfortunately, these numbers have not increased as much this year as previously predicted, this is due to the challenges facing many third sector organisations post pandemic i.e. the reduced number of people in the area coming forward to volunteer. Many other organisations are reporting very similar challenges. The Management Committee will look at ways to ensure befriender training is more accessible for new befrienders.

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

Our young people have enjoyed a variety of events this year including trips to Barcaple Outdoor Centre, golfing at Castle Kennedy, curling, 10 pin bowling, mud walks, litter picking, Easter craft workshops, pantomimes, and a trip to Mossburn Animal Centre.

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. Four befriender training courses were held this year in Dumfries and Stranraer with 27 new befrienders trained, 16 of whom are matched and 11 are waiting to be matched.

The principal benefactors were Dumfries and Galloway Council in the form of Social Work grant and Mental Health and Wellbeing funding. Additional funding was received from NHS Dumfries and Galloway and the NHS Endowment Fund, Bank of Scotland Foundation, STV Children's Appeal, Foundation Scotland (ANCBC), BBC Children in Need, Scottish Children's Lottery and Cash for Kids.

The expenditure budget for the year was set at £238,333 whereas actual spend came in at £240,043. The budget is reviewed at each Committee meeting, comparing budget to actual expenditure incurred. Monthly income statements are also presented. All income is spent throughout the Dumfries and Galloway region. The Committee agreed to increase travel allowance from 0.45p per mile to 0.55p per mile with effect from 1st November 2022, to recognise the current cost of living crisis and the exceptionally high fuel costs.

FINANCIAL REVIEW

The Project received core and development funding entitlement of £170,809 (2022: £173,594) with donations comprising of £32,011 (2022: £9,439) of that total, relating to the year ended 31 March 2023. No fundraising events were held during the reporting period (2022: £nil), with £1,830 (2022: £1,069) from investment income. Total income during the year was £174,847 (2022: £175,505).

The total expenditure on raising funds, charitable activities and governance was £240,043 (2022: £182,657).

The charity therefore achieved a deficit of £65,196 (2022: £7,152). Total reserves held at the year-end were £192,286 (2022: £257,482) of which £187,637 were unrestricted funds (2022: £236,994) and £4,649 were restricted funds (2022: £20,488).

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. 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.

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The Project recently carried out a costing exercise to determine what level of Strategic Reserve would be required should the Project need to dissolve. This is now set at £120,000 and this figure will enable the Project to exit from its service in the event of insufficient funding being forthcoming. 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 two 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, 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 situation 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:

- 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.

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

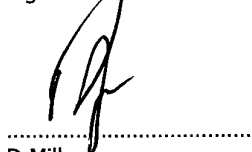
The Management Committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities 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

Alison Welton FCA has been appointed as independent examiner for the ensuing year.

Signed on behalf of the Management Committee.



D Miller
Chair

29 June 2023

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

I report on the accounts of the charity for the year ended 31 March 2023 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 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

During 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 to enable a proper understanding of the accounts to be reached.



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

29 June 2023

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOME	Note				
Donations and grants receivable	2	121,159	49,650	170,809	173,594
Other trading activities	3	2,208	-	2,208	842
Income from investments	4	1,830	-	1,830	1,069
TOTAL INCOME		125,197	49,650	174,847	175,505
EXPENDITURE					
Expenditure on raising funds	5	(29,535)	-	(29,535)	(21,433)
Expenditure on charitable activities	6/7	(145,019)	(65,489)	(210,508)	(161,224)
TOTAL EXPENDITURE		(174,554)	(65,489)	(240,043)	(182,657)
NET MOVEMENT IN FUNDS	8	(49,357)	(15,839)	(65,196)	(7,152)
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD		236,994	20,488	257,482	264,634
TOTAL FUNDS CARRIED FORWARD		187,637	4,649	192,286	257,482

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

All of the above amounts relate to continuing activities.

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOME	Note				
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)	-	(21,432)	(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
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 notes on pages 9 to 15 form part of these financial statements.

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

BALANCE SHEET

YEAR ENDED 31 MARCH 2023

	Note	£	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS				
Tangible assets	10		3,596	3,880
Investments			85,000	85,000
CURRENT ASSETS				
Cash at Bank		133,973		171,205
LIABILITIES				
Amounts falling due within one year	11	(30,283)		(2,603)
NET CURRENT ASSETS			<u>103,690</u>	<u>168,602</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>192,286</u>	<u>257,482</u>
NET ASSETS			<u>192,286</u>	<u>257,482</u>
THE FUNDS OF THE CHARITY				
Unrestricted income funds	13		187,637	236,994
Restricted income funds	13		<u>4,649</u>	<u>20,488</u>
TOTAL CHARITY FUNDS			<u>192,286</u>	<u>257,482</u>

These financial statements were approved and signed on behalf of the Committee on 29 June 2023



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 2023

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 2023****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 2023 £	Total Funds 2022 £
Donations				
Charities Aid Foundation donations	560	-	560	60
Friends of Befrienders	-	-	-	30
Royal Caledonian Trust	-	-	-	3,000
Gifts, donations and Gift Aid	31,451	-	31,451	6,349
	32,011	-	32,011	9,439
Grants receivable				
Bank of Scotland Foundation	-	800	800	8,000
BBC Children in Need	-	10,500	10,500	-
Cash for Kids	-	1,350	1,350	175
D&G Council Social Work Grant Funding	69,306	-	69,306	66,538
D&G Council Covid Support M/H & Wellbeing	-	26,000	26,000	50,000
NHS Dumfries & Galloway	3,529	-	3,529	3,442
Foundation Scotland	16,313	-	16,313	-
Hollywood Trust	-	-	-	35,000
NHS Endowment Fund	-	4,000	4,000	-
Scottish Children's Lottery Trust	-	4,000	4,000	-
STV Children's Appeal	-	3,000	3,000	1,000
	89,148	49,650	138,798	164,155
Total Donations and grants	121,159	49,650	170,809	173,594
<i>Unrestricted and Restricted Totals: 2021/22</i>	115,419	58,175	173,594	

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

3 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Dumfries & Galloway Carers Centre	120	-	120	842
Other income	2,088	-	2,088	-
	<u>2,208</u>	<u>-</u>	<u>2,208</u>	<u>842</u>
<i>Unrestricted and Restricted Totals: 2021/22</i>	<i>842</i>	<i>-</i>	<i>842</i>	

4 INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank interest receivable	1,830	-	1,830	1,069
	<u>1,830</u>	<u>-</u>	<u>1,830</u>	
<i>Unrestricted and Restricted Totals: 2021/22</i>	<i>1,069</i>	<i>-</i>	<i>1,069</i>	

5 EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Staff Costs - Wages and salaries	22,374	-	22,374	16,690
Staff Costs - Employer's national insurance contributions	1,875	-	1,875	1,278
Staff Costs - Pension costs	2,335	-	2,335	2,112
Motor and travel costs	467	-	467	272
Office expenses - other	2,484	-	2,484	1,081
	<u>29,535</u>	<u>-</u>	<u>29,535</u>	<u>21,433</u>
<i>Unrestricted and Restricted Totals: 2021/22</i>	<i>21,433</i>	<i>-</i>	<i>21,433</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 2023 £	Total Funds 2022 £
Charitable activities				
Directly Allocated				
Staff Costs - Wages and salaries	31,205	56,500	87,705	66,810
Staff Costs - Employer's national insurance contributions	7,350	-	7,350	5,113
Staff Costs - Pension costs	9,152	-	9,152	8,456
Volunteer expenses and costs	17,593	8,620	26,213	16,532
	<u>65,300</u>	<u>65,120</u>	<u>130,420</u>	<u>96,911</u>

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

6 EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE - continued

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Support Costs				
Staff Costs - Wages and salaries	26,921	-	26,921	23,700
Staff Costs - Employer's national insurance contributions	2,256	-	2,256	1,814
Staff Costs - Pension costs	2,809	-	2,809	2,999
Establishment - Rent, water rates and energy	16,542	-	16,542	15,028
Establishment - insurance	1,592	-	1,592	1,528
Motor and travel costs	2,391	-	2,391	1,473
Professional - accountancy fees	1,148	-	1,148	1,264
Office expenses - telephones	3,613	-	3,613	2,783
Office expenses - other	12,358	369	12,727	5,864
Depreciation	1,930	-	1,930	1,255
Promotional and recruitment costs	3,707	-	3,707	3,173
Volunteer and staff training	2,348	-	2,348	1,556
	77,615	369	77,984	62,437
Governance Costs				
Independent examiner's fee	1,266	-	1,266	1,152
Costs of trustee meetings and Annual General Meeting	838	-	838	724
	2,104	-	2,104	1,876
Total	145,019	65,489	210,508	161,224
<i>Unrestricted and Restricted Totals: 2021/22</i>	<i>93,409</i>	<i>67,815</i>	<i>161,224</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 2023 £	Total Funds 2022 £
Charitable activities	210,508	210,508	161,224

8 NET INCOME

	2023 £	2022 £
This is stated after charging:		
Contributions to staff pensions	14,965	13,567
Depreciation	1,930	1,255
Independent examiner's fees	1,266	1,152

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

9 ANALYSIS OF STAFF COSTS

	2023	2022
	£	£
Wages and salaries	137,000	107,200
Social security costs	11,481	8,205
Other pension costs	14,965	13,567
	163,446	128,972

Particulars of employees

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

	2023	2022
	Number	Number
Project manager	1	1
Volunteer coordinators	4	3
Administrative assistants	2	2
	7	6

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-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 2022	13,709
Additions	1,646
Disposals	
At 31 March 2023	15,355
DEPRECIATION	
At 1st April 2022	9,829
Charge for the year	1,930
Eliminated on disposals	-
At 31 March 2023	11,759
NET BOOK VALUE	
At 31 March 2023	3,596
At 31 March 2022	3,880

11 ANALYSIS OF CURRENT LIABILITIES

	2023	2022
	£	£
Other creditors	30,283	2,603

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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 £14,965 (2022: £13,567).

13 ANALYSIS OF CHARITABLE FUNDS

	Balance at 01/04/2022 £	Income £	Expenditure £	Transfers	Funds 31/03/2023 £
Unrestricted					
General Funds	134,856	123,367	(174,554)	-	83,669
Strategic reserve	102,138	1,830	-	-	103,968
	<u>236,994</u>	<u>125,197</u>	<u>(174,554)</u>	<u>-</u>	<u>187,637</u>
Restricted					
The Holywood Trust					
- Discretionary Fund	348	-	(270)	-	78
- Resource Library	140	-	(140)	-	-
Bank of Scotland Foundation	-	800	(800)	-	-
BBC Children in Need	-	10,500	(10,500)	-	-
Cash for Kids	-	1,350	(1,350)	-	-
D&G Council Covid Support M/H & Wellbeing	20,000	26,000	(46,000)	-	-
NHS Endowment Fund	-	4,000	(1,119)	-	2,881
Scottish Children's Lottery Trust	-	4,000	(2,310)	-	1,690
STV Children's Appeal	-	3,000	(3,000)	-	-
	<u>20,488</u>	<u>49,650</u>	<u>(65,489)</u>	<u>-</u>	<u>4,649</u>
	<u>257,482</u>	<u>174,847</u>	<u>(240,043)</u>	<u>-</u>	<u>192,286</u>

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 Cash for Kids were for Christmas vouchers
- The funds received from NHS Endowment Fund was for the purchase of equipment
- The funds received from the Scottish Children's Lottery Trust was for assisting young people with cost of living expenses
- The funds received from Scottish Children's Appeal was to support our families
- The funds received from BBC Children in Need was for activities within the project as well as staff salaries
- The funds received Bank of Scotland Foundation was for volunteer expenses
- The funds received from D&G Council Covid Support M/H & Wellbeing was for expenses towards addressing Mental Health & Wellbeing issues
- The funds brought forward for D&G Council (Covid Support) was for expenses towards addressing Mental Health & Wellbeing issues.

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

13 ANALYSIS OF CHARITABLE FUNDS (CONTINUED)

	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>
	<u>264,634</u>	<u>175,505</u>	<u>(182,657)</u>	<u>-</u>	<u>257,482</u>

14 ANALYSIS OF NET ASSETS BETWEEN CHARITABLE FUNDS 2023

	Tangible Fixed assets £	Investments	Current Assets £	Liabilities £	Total £
Unrestricted Income funds	3,596	85,000	129,324	(30,283)	187,637
Restricted funds	-	-	4,649	-	4,649
Total Funds	<u>3,596</u>	<u>85,000</u>	<u>133,973</u>	<u>(30,283)</u>	<u>192,286</u>

ANALYSIS OF NET ASSETS BETWEEN CHARITABLE FUNDS 2022

	Tangible Fixed assets £	Investments	Current Assets £	Liabilities £	Total £
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>

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 2023**

INCOME	2023	2022
DONATIONS	£	£
Charities Aid Foundation donations	560	60
Friends of Befrienders	-	30
Royal Caledonian Trust	-	3,000
Gifts, donations and Gift Aid	31,451	6,349
GRANTS RECEIVABLE		
Bank of Scotland Foundation	800	8,000
BBC Children in Need	10,500	-
Cash for Kids	1,350	175
D&G Council Social Work Grant Funding	69,306	66,538
D&G Council Covid Support Mental Health & Wellbeing Funding	26,000	50,000
NHS Dumfries & Galloway	3,529	3,442
Foundation Scotland	16,313	-
Hollywood Trust	-	35,000
NHS Endowment Fund	4,000	-
Scottish Children's Lottery Trust	4,000	-
STV Children's Appeal	3,000	1,000
	<u>170,809</u>	<u>173,594</u>
OTHER TRADING ACTIVITIES		
Dumfries & Galloway Carers Centre & Other Reimbursements	120	842
Other income	2,088	-
	<u>2,208</u>	<u>842</u>
INCOME FROM INVESTMENTS		
Bank interest on current accounts	-	38
Bank interest on strategic reserves	1,830	1,031
	<u>1,830</u>	<u>1,069</u>
TOTAL INCOME	<u>174,847</u>	<u>175,505</u>

DUMFRIES & GALLOWAY BEFRIENDING PROJECT**DETAILED STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2023**

EXPENDITURE	2023	2022
	£	£
FUNDRAISING COSTS		
Staff Costs - Wages and salaries	22,374	16,690
Staff Costs - Employer's national insurance contributions	1,875	1,278
Staff Costs - Pension costs	2,335	2,112
Motor and travel costs	467	272
Office expenses - other	2,484	1,081
	<u>29,535</u>	<u>21,433</u>
CHARITABLE ACTIVITIES		
Directly Allocated		
Staff Costs - Wages and salaries	87,705	66,810
Staff Costs - Employer's national insurance contributions	7,350	5,113
Staff Costs - Pension costs	9,152	8,456
Volunteer expenses and costs	26,213	16,532
	<u>130,420</u>	<u>96,911</u>
Support Costs		
Staff Costs - Wages and salaries	26,921	23,700
Staff Costs - Employer's national insurance contributions	2,256	1,814
Staff Costs - Pension costs	2,809	2,999
Establishment - Rent, water rates and energy	16,542	15,028
Establishment - Insurance	1,592	1,528
Motor and travel costs	2,391	1,473
Professional - accountancy fees	1,148	1,264
Office expenses - telephones	3,613	2,783
Office expenses - other	12,727	5,864
Depreciation	1,930	1,255
Promotional and recruitment costs	3,707	3,173
Volunteer and staff training	2,348	1,556
	<u>77,984</u>	<u>62,437</u>
GOVERNANCE COSTS		
Independent examiner's fee	1,266	1,152
Costs of trustee meetings and Annual General Meeting	838	724
	<u>2,104</u>	<u>1,876</u>
TOTAL EXPENDITURE	<u>240,043</u>	<u>182,657</u>
Net Incoming/(Outgoing) Resources for the year	<u>(65,196)</u>	<u>(7,152)</u>