

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

FINANCIAL STATEMENTS

YEAR ENDED

31 MARCH 2025

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

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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DUMFRIES & GALLOWAY BEFRIENDING PROJECT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

The Management Committee present their report and the unaudited financial statements of the charity for the year ended 31 March 2025. 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:

Gary Small– Chair
Derek Heron - Vice Chair
Alex Dickson - Treasurer
Frances Campbell
David Miller
Douglas Kerr
Gerald Donnelly

Project Manager	Robin Ferguson
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

TRUSTEES' ANNUAL REPORT (*continued*)

YEAR ENDED 31 MARCH 2025

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 young people aged 8-18 across Dumfries and Galloway, through befriending. This is to enable young people to develop, promoting health and wellbeing, while also improving their ability to form positive relationships. The purposes are to identify, recruit, train and support adults over 18 years of age to become caring, supportive and active befrienders. Match the young person with a befriender to provide one-to-one support and continually evaluate the young person's progress through the duration of the match.

The Befriending Project relies on the contribution in time and effort given by volunteer befrienders. The Committee considers this normally equates to approximately 4,500 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 external partnerships with local and national organisations, in particular The Holywood Trust, D & G Local Authority Social Work and Education Services, NHS Dumfries and Galloway, BBC Children in Need, R S Macdonald Charitable Trust and The National Lottery.

The charity supports young people aged 8-18 years of age across Dumfries and Galloway. We promote our positive work through 'testimonial's', social media, local radio, recruitment drives and attending events.

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 at the AGM. The quorum for the Management Committee meetings is 3 charity trustees.

Management Committee meetings are held every two months to discuss funding, referral demand, and staff wellbeing. 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.

If Committee members retire, new Committee members are sought from various organisations and representative bodies through external correspondence. 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 2025

ACHIEVEMENTS AND PERFORMANCE

In the year 2024-25, 66 volunteer befrienders supported 70 matches who all resided throughout the region. The volume of referrals increased this year due to the challenges facing all statutory and third sector support organisations. Demand increase can very much be contributed to the impact that Covid had on our young people through social isolation, bereavement, non-attendance at education and withdrawal of social activities. Other organisations are reporting very similar challenges in demand, recruitment and financial funding challenges. Recent befriender training has been condensed to make it more accessible for new befrienders.

The main Project office is based in Dumfries and staffed by a Project Manager, three Befriending Coordinators and one Administrative Assistant – 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 activities and events this year, including a fun filled activity day at Barcaple, visits to Criffel, lantern walk around Dumfries, office-based workshops, Beach BBQ at Brighthouse Bay, movie nights, pantomimes, and group walks.

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. Two befriender training courses were held this year in Dumfries and Stranraer with 13 new befrienders trained, all of whom have been matched with a young person since their training date.

The principal benefactors were Dumfries and Galloway Council in the form of Social Work grant and Mental Health and Wellbeing funding, as well as The Holywood Trust. Additional funding was received from NHS Dumfries and Galloway, The National Lottery, BBC Children in Need, R S MacDonald Charitable Trust and Cash for Kids.

The expenditure budget for the year was set at £227,820 whereas actual spend came in at £212,315. 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 mileage allowance is currently set at 0.55p, 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 £202,196 (2024: 231,470) with donations comprising of £7,394 (2024: £30,718) of that total, relating to the year ended 31 March 2025. No fundraising events were held during the reporting period, with £5,593 (2024: £2,261) from investment income. Total income during the year was £208,197 (2024: £234,034).

The total expenditure on raising funds, charitable activities and governance was £211,654 (2024: £219,877).

The charity therefore achieved a deficit of £3,457 (2024: surplus of £14,157). Total reserves held at the year-end were £202,986 (2024: £206,443) of which £202,458 were unrestricted funds (2024: £202,559) and £528 was restricted funds (2024: £3,884).

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 approximately 12-18 months. For this reason, it was felt that our exit policy should cover a period of nine months to allow the matches to wind down and come to a satisfactory end and in a planned manner.

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

TRUSTEES' ANNUAL REPORT (*continued*)

YEAR ENDED 31 MARCH 2025

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 £195,000 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 in place. The capacity of the Project has been increased to allow the management of 70 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 which will be determined by the number of active befrienders and those on a break. Discussions continue, with the Local Authority, 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

TRUSTEES' ANNUAL REPORT (*continued*)

YEAR ENDED 31 MARCH 2025


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.



G Small
Chair

26 June 2025

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

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

YEAR ENDED 31 MARCH 2025

I report on the accounts of the charity for the year ended 31 March 2025 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 2006 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 2006 Accounts Regulations. 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
 - 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.

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



26 June 2025

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOME	Note				
Donations and grants receivable	2	154,696	47,500	202,196	231,470
Other trading activities	3	408	-	408	303
Income from investments	4	5,593	-	5,593	2,261
TOTAL INCOME		160,697	47,500	208,197	234,034
EXPENDITURE					
Expenditure on raising funds	5	(24,172)	-	(24,172)	(18,998)
Expenditure on charitable activities	6/7	(136,626)	(50,856)	(187,482)	(200,879)
TOTAL EXPENDITURE		(160,798)	(50,856)	(211,654)	(219,877)
NET MOVEMENT IN FUNDS	8	(101)	(3,356)	(3,457)	14,157
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD		202,559	3,884	206,443	192,286
TOTAL FUNDS CARRIED FORWARD		202,458	528	202,986	206,443

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 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOME	Note				
Donations and grants receivable	2	178,170	53,300	231,470	170,809
Other trading activities	3	303	-	303	2,208
Income from investments	4	2,261	-	2,261	1,830
TOTAL INCOME		180,734	53,300	234,034	174,847
EXPENDITURE					
Expenditure on raising funds	5	(18,998)	-	(18,998)	(29,535)
Expenditure on charitable activities	6/7	(146,814)	(54,065)	(200,879)	(210,508)
TOTAL EXPENDITURE		(165,812)	(54,065)	(219,877)	(240,043)
NET MOVEMENT IN FUNDS	8	14,922	(765)	14,157	(65,196)
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD		187,637	4,649	192,286	257,482
TOTAL FUNDS CARRIED FORWARD		202,559	3,884	206,443	192,286

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

DUMFRIES & GALLOWAY BEFRIENDING PROJECT**BALANCE SHEET****YEAR ENDED 31 MARCH 2025**

	Note	£	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS				
Tangible assets	10		1,927	2,227
Investments			85,018	85,000
CURRENT ASSETS				
Short Term Asset		853		1,440
Cash at Bank		135,188		149,687
LIABILITIES				
Amounts falling due within one year	11	(20,000)		(31,911)
NET CURRENT ASSETS			116,041	119,216
TOTAL ASSETS LESS CURRENT LIABILITIES			202,986	206,443
NET ASSETS			202,986	206,443
THE FUNDS OF THE CHARITY				
Unrestricted income funds	13		202,458	202,559
Restricted income funds	13		528	3,884
TOTAL CHARITY FUNDS			202,986	206,443

These financial statements were approved and signed on behalf of the Committee on 26 June 2025


G Small
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 2025

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 2025

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 2025 £	Total Funds 2024 £
Donations				
Charities Aid Foundation donations	560	-	560	560
Royal Caledonian Trust	-	-	-	1,800
Rotary Club of Thornhill & District	-	-	-	1,500
Gifts, donations and Gift Aid	6,834	-	6,834	26,858
	7,394	-	7,394	30,718
Grants receivable				
BBC Children in Need	-	10,000	10,000	10,000
Cash for Kids	-	1,500	1,500	1,800
D&G Council Social Work Grant Funding	69,306	-	69,306	69,306
D&G Council Covid Support M/H & Wellbeing	-	36,000	36,000	36,000
NHS Dumfries & Galloway	3,646	-	3,646	3,646
Hollywood Trust	42,350	-	42,350	38,500
Hollywood Trust Discretionary Fund	-	-	-	500
R S MacDonald Charitable Trust	16,000	-	16,000	16,000
The National Lottery	16,000	-	16,000	-
Screwfix	-	-	-	5,000
Third Sector Dumfries & Galloway	-	-	-	20,000
	147,302	47,500	194,802	200,752
Total Donations and grants	154,696	47,500	202,196	231,470
<i>Unrestricted and Restricted Totals: 2023/24</i>	<i>178,170</i>	<i>53,300</i>	<i>231,470</i>	

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

3 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Dumfries & Galloway Carers Centre	-	-	-	200
Other income	408	-	408	103
	408	-	408	303
<i>Unrestricted and Restricted Totals: 2023/24</i>	303	-	303	

4 INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Bank interest receivable	5,593	-	5,593	2,261
<i>Unrestricted and Restricted Totals: 2023/24</i>	2,261	-	2,261	

5 EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Staff Costs - Wages and salaries	19,454	-	19,454	14,741
Staff Costs - Employer's national insurance contributions	804	-	804	1,213
Staff Costs - Pension costs	1,661	-	1,661	1,518
Motor and travel costs	565	-	565	498
Office expenses - other	1,688	-	1,688	1,028
	24,172	-	24,172	18,998
<i>Unrestricted and Restricted Totals: 2023/24</i>	18,998	-	18,998	

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 2025 £	Total Funds 2024 £
Charitable activities				
Directly Allocated				
Staff Costs - Wages and salaries	54,729	17,908	72,637	85,236
Staff Costs - Employer's national insurance contributions	3,001	-	3,001	7,010
Staff Costs - Pension costs	6,200	-	6,200	8,577
Volunteer expenses and costs	-	29,642	29,642	34,993
	63,930	47,550	111,480	135,817

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

6 EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE - continued

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Support Costs				
Staff Costs - Wages and salaries	32,756	-	32,756	20,379
Staff Costs - Employer's national insurance contributions	1,354	-	1,354	1,676
Staff Costs - Pension costs	2,796	-	2,796	2,081
Establishment - Rent, water rates and energy	16,309	-	16,309	16,362
Establishment - insurance	1,685	-	1,685	1,689
Motor and travel costs	3,055	-	3,055	3,567
Professional - accountancy fees	1,494	-	1,494	1,718
Office expenses - telephones	2,802	-	2,802	3,699
Office expenses - other	5,840	3,306	9,146	7,363
Depreciation	1,260	-	1,260	2,116
Promotional and recruitment costs	561	-	561	1,093
Volunteer and staff training	191	-	191	626
	70,103	3,306	73,409	62,369
Governance Costs				
Independent examiner's fee	1,980	-	1,980	1,584
Costs of trustee meetings and Annual General Meeting	613	-	613	1,109
	2,593	-	2,593	2,693
Total	136,626	50,856	187,482	200,879
<i>Unrestricted and Restricted Totals: 2023/24</i>	<i>146,814</i>	<i>54,065</i>	<i>200,879</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 2025 £	Total Funds 2024 £
Charitable activities	187,482	187,482	200,879

8 NET (EXPENDITURE)/ INCOME

	2025 £	2024 £
This is stated after charging:		
Contributions to staff pensions	10,657	12,176
Depreciation	1,260	2,116
Independent examiner's fees	1,980	1,584

DUMFRIES & GALLOWAY BEFRIENDING PROJECT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

9 ANALYSIS OF STAFF COSTS

	2025	2024
	£	£
Wages and salaries	124,846	120,356
Social security costs	5,159	9,899
Other pension costs	10,657	12,176
	<u>140,662</u>	<u>142,431</u>

Particulars of employees

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

	2025	2024
	Number	Number
Project manager	1	1
Volunteer coordinators	4	4
Administrative assistants	1	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 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 2024	16,102
Additions	960
Disposals	(8,288)
At 31 March 2025	<u>8,774</u>
DEPRECIATION	
At 1st April 2024	13,875
Charge for the year	1,260
Eliminated on disposals	(8,288)
At 31 March 2025	<u>6,847</u>
NET BOOK VALUE	
At 31 March 2025	<u>1,927</u>
At 31 March 2024	<u>2,227</u>

11 ANALYSIS OF CURRENT LIABILITIES

	2025	2024
	£	£
Other creditors	<u>20,000</u>	<u>31,911</u>

DUMFRIES & GALLOWAY BEFRIENDING PROJECT**DETAILED STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2025****INCOME****DONATIONS**

	2025 £	2024 £
Charities Aid Foundation donations	560	560
Royal Caledonian Trust	-	1,800
Rotary Club of Thornhill & District	-	1,500
Gifts, donations and Gift Aid	6,834	26,858

GRANTS RECEIVABLE

BBC Children in Need	10,000	10,000
Cash for Kids	1,500	1,800
D&G Council Social Work Grant Funding	69,306	69,306
D&G Council Covid Support Mental Health & Wellbeing Funding	36,000	36,000
NHS Dumfries & Galloway	3,646	3,646
Hollywood Trust	42,350	38,500
Hollywood Trust Discretionary Fund	-	500
R S MacDonald Charitable Trust	16,000	16,000
The National Lottery	16,000	-
Screwfix	-	5,000
Third Sector Dumfries & Galloway	-	20,000
	<u>202,196</u>	<u>231,470</u>

OTHER TRADING ACTIVITIES

Dumfries & Galloway Carers Centre & Other Reimbursements	-	200
Other income	408	103
	<u>408</u>	<u>303</u>

INCOME FROM INVESTMENTS

Bank interest on strategic reserves	5,593	2,261
	<u>5,593</u>	<u>2,261</u>

TOTAL INCOME

<u>208,197</u>	<u>234,034</u>
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DUMFRIES & GALLOWAY BEFRIENDING PROJECT
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025

EXPENDITURE	2025	2024
	£	£
FUNDRAISING COSTS		
Staff Costs - Wages and salaries	19,454	14,741
Staff Costs - Employer's national insurance contributions	804	1,213
Staff Costs - Pension costs	1,661	1,518
Motor and travel costs	565	498
Office expenses - other	1,688	1,028
	24,172	18,998
CHARITABLE ACTIVITIES		
Directly Allocated		
Staff Costs - Wages and salaries	72,637	85,236
Staff Costs - Employer's national insurance contributions	3,001	7,010
Staff Costs - Pension costs	6,200	8,577
Volunteer expenses and costs	29,642	34,993
	111,480	135,817
Support Costs		
Staff Costs - Wages and salaries	32,756	20,379
Staff Costs - Employer's national insurance contributions	1,354	1,676
Staff Costs - Pension costs	2,796	2,081
Establishment - Rent, water rates and energy	16,309	16,362
Establishment - insurance	1,685	1,689
Motor and travel costs	3,055	3,567
Professional - accountancy fees	1,494	1,718
Office expenses - telephones	2,802	3,699
Office expenses - other	9,146	7,363
Depreciation	1,260	2,116
Promotional and recruitment costs	561	1,093
Volunteer and staff training	191	626
	73,409	62,369
GOVERNANCE COSTS		
Independent examiner's fee	1,980	1,584
Costs of trustee meetings and Annual General Meeting	613	1,109
	2,593	2,693
TOTAL EXPENDITURE	211,654	219,877
Net Incoming/(Outgoing) Resources for the year	(3,457)	14,157