

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2020
for
Befriending Networks Ltd

Gibson McKerrell Brown LLP
Chartered Accountants
14 Rutland Square
Edinburgh
Midlothian
EH1 2BD

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for the Year Ended 31 March 2020**

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Befriending Networks Ltd

Report of the Trustees for the Year Ended 31 March 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Befriending Networks exists to :

- Provide a high standard of information, training, resources, quality development and consultancy in relation to befriending
- Raise the profile and understanding of befriending and its role within a continuum of social care provision
- Support the delivery of high quality befriending services
- Maintain an effective and supportive network among our constituent members.

The principal objectives of the charity are to perform the role of providing information and support for new and established befriending services, which helps them develop effectively and efficiently by sharing experiences and practice. Ultimately, the reason for Befriending Networks is to ensure that isolated people receive a high quality service from befriending organisations. Befriending services are able to initiate supportive relationships delivered by volunteer befrienders to provide social contact for isolated people. Befriending services are often small and can be geographically isolated, and coordinators find value in meeting to share good practice and learning. Befriending Networks also exists to promote the work of its member organisations, and raise the profile of befriending to national and local government, commissioners and funders.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The report on achievement and performance is reported against the goals detailed in the Strategic Plan 2018 - 2021 and follows the same format as the last year two years 2018 and 2019, to enable comparisons to be drawn and progress monitored and evaluated.

Provide a platform for member voices; raising awareness, representing them and influencing national and local policy

We continued to raise awareness of the benefits of befriending, including its place in supporting Government outcomes. In particular, we have continued to work alongside civil servants in Scotland, as a member of the National Implementation Group for the Social Isolation and Loneliness Strategy; 'A Connected Scotland'. We have also supported implementation of the National Performance Framework demonstrating how befriending supports these outcomes, by sharing a case study and speaking at The Gathering. We have continued to participate in the All Party Parliamentary Group at Westminster and continue to engage with politicians on this subject both within Scotland and on a UK wide basis.

We continued to contribute to Scottish policy discussions via our participation in Cross Party Groups: Volunteering; Older People, Age, and Ageing; Mental Health; Health Inequalities; Improving Scotland's Health:2021 and beyond; and Children and Young People, representing the voices of befriending organisations and the people who use these. We have been an active member of the quarterly Loneliness Action Group meetings in London. Alongside this we respond to government consultations and calls for evidence. We responded to the Charity Law consultation, on The Incorporation of UNCRC into domestic law, jointly responded to the National Transport Strategy alongside AGIL members, The Transition Bill, and the Health and Sport Committee inquiry into Health and Social Care in Scotland and Advancing our Health - Prevention in 2020s in England.

We have worked to raise awareness of befriending through joint work with The Campaign to End Loneliness, the Loneliness Action Group (England) and the Action Group on Isolation and Loneliness (Scotland). Through a Scottish Volunteer Forum sub group we were heavily involved in producing 2 new resources on promoting the health and wellbeing benefits of volunteering and good volunteer management to support health and wellbeing. Both of which were launched on the 5th November at the Volunteering CPG and link to the Scottish Volunteering Framework - Volunteering for All. These documents have reference to befriending, good practice that we promote, and case studies from our members.

**Report of the Trustees
for the Year Ended 31 March 2020**

We ran Befriending Week (1st -7th November), a national initiative to raise awareness. In advance of the lead up to Befriending Week the BNs team created a range of resources for use, by member organisations and others, in celebrating Befriending Week. These were launched in July 100 days out. Resources such as social media posts, banners, certificates and materials were freely available on our website, 1996 Befriending Week resources were downloaded, over 123 organisations participated by posting on social media about Befriending Week and there were 101K impressions throughout the week from Twitter Posts. Our Top Performing Facebook Post was a Poem by young person from D&G Befriending. At the end of the week we produced a short video to share the success of the week. We partnered with HealthandCare.Scot for the first time who were our media partners for the week increasing our reach.

Our Parliamentary Event to celebrate Befriending Week was held on the 5th November sponsored by Monica Lennon MSP. 30+ befrienders and befriendees attended with 5 different organisations presenting the positive impact on health and wellbeing. The Minister for Older and People and Equalities Christina McKelvie attended the event and spoke with direct beneficiaries and their volunteers

"Thank you so much for having us at the Parliamentary event tonight it was been lovely to meet other befrienders and befriendees and feel part of a much bigger picture. We love our volunteering role!" Legion Scotland befrienders

Whilst really nervous about speaking J... had a lovely evening and her befriender and I are so proud of the journey she has been on and how far she has come. We are looking forward to her joining us as a volunteer and helping share her experiences with other young people. Link Adolescent Befriending Service.

Support front line organisations to deliver well through providing information and support, encouraging organisational development and capacity building, promoting good practice within the Befriending Sector.

We provided services to over 250 befriending organisations through information and support, training, Quality Standard Accreditation, networking events, annual conference, and good practice publications.

We continued to deliver our core training for coordinators 'vital skills':

"The course materials were excellent, particularly the resource pack's outline of a typical volunteer pathway from application and interview to selection and befriending. I enjoyed the course and feel I've got a lot out of it." Be Busy Befriends.

"Thought all information was very helpful when preparing and progressing with matches. Currently matching befriendees and befrienders at work so has been great timing". LEAP

For volunteers we provide an online course 'core skills':

"She (my volunteer) found the course really helpful both in confirming her understanding of befriending and in encouraging her to consider aspects she hadn't thought of before" Stanley Development Trust

"I enjoyed the reflecting process that this course involved and am very grateful that it was available and supported by my coordinator" Angie, Health in Mind

In addition, we launched and ran complimentary training courses in Mental Health Awareness, Management and Leadership, Safeguarding, and lastly Bereavement, in response to requests from members for these topics.

"It's been great to focus on mental health awareness within befriending (and my job)" Mental Health course participant.

"Really enjoyed the two days with lots of practical activities and engagement with others on the course, encouraged me to reflect on my practice" Glasgow's Golden Generation on the Management and Leadership course.

"The culture section was really interesting and thought-provoking. I had never thought about bereavement in terms of culture. I now feel I could be much more helpful and respectful of someone's religion and beliefs while they are suffering a loss" Bereavement Course delegate.

"This was a great course as I am new to being a trustee and it made me much more aware of the importance of solid policies and procedures and communicating them to all involved." - Trustee from Linda Tremble Foundation and Safeguarding course attendee.

Befriending Networks Ltd

Report of the Trustees for the Year Ended 31 March 2020

We supported 9 befriending organisations to achieve QIB for the first time and a further 9 to retain their award through Reaccreditation. At the end of March there were a further 5 organisations working towards QIB. The feedback received provides evidence that the award is encouraging good practice across services and that standards are continuing to rise.

"QIB is a very useful process to go through, like a bit of an MOT health check. It has enabled me to take the time to consider policy and procedure, in line with delivery of service, as well the monitoring and evaluation processes". Shetland Befriending

"The process of gathering evidence for the award has enabled us to enhance our practice" Befriending Lewis.

During the year we also delivered bespoke training and consultation work as a method of providing very specific individual service support and to support Befriending Networks aim of continuing to diversify income streams to aid stability for the organisation.

Our Building Connections Funding (funded by Her Majesty's Government and National Lottery Community Fund) has allowed us to offer specific support to English organisations. This has included 3 further masterclasses, 3 face to face training events, 18 networking events and 3 online networking events plus an English conference for 42 delegates delivered in London. Through bringing befriending organisations together at these events we are able to support the sharing of common experiences, update services on the national strategies and work on Loneliness and Social Isolation, and provide additional development input by using our expertise to offer advice, resources and training. We have continued to see an increase in engagement and membership from befriending organisations across England including large National organisations.

We launched our new website in March 2019 following months of design work, over a 100 new documents/resources have been added to the website since launch. Our normal target remains as a minimum of 2 per month but we have been focussing on updating and adding to this section, so that organisations can easily access information and also to provide a range of policy templates. In addition, we have produced/launched a new good practice guide: 'Being a Befriender' and distributed over 125 hard copies with a further 650+ downloads to date.

Increase Communication and Networking: provide a network for communication and sharing, develop an evidence base for befriending

We have continued with a monthly e-bulletin (Network News), increasing the flow of information between ourselves and our members and enabling us to keep them abreast of current developments; we have had 180 new subscribers since April 2019. The Mailchimp reports suggests that 40% of subscribers are highly engaged.

"The BN newsletter is informative, topical and always worth reading" BNS member

This year we facilitated 16 regional networking face to face meetings across Scotland, plus 18 in England, with a further 9 online meetings open to people across the UK. In addition, we held 2 specific Children and Young People common ground meetings focussing on engagement and participation

"We discovered Befriending Network through talking to other groups in the area and instantly booked onto the nearest Common Ground meeting. It was an invaluable afternoon spent networking and learning from other groups who have befriending services already running." English Networking Event attendee.

"As a lone worker I deeply value the Common Ground meetings for their networking and keeping connected/up dated with befriending sector" BNs member.

In the autumn we delivered two conferences, our annual conference in Edinburgh (100 delegates) and our first London based conference (42 delegates). The events focussed on the theme of health and wellbeing and offered a range of keynote speakers and workshops.

Keynote speakers excellent. Love the feeling of being part of the bigger picture. Love the research presented Befriending Volunteer and conference delegate.

'It was good to hear about strategy and research that has been carried out. Always good to network with other befriending organisations' Conference delegate.

"I found it very useful & beneficial & particularly enjoyed the relaxed & friendly atmosphere. It was good to network & discuss with other organisations their operations, ideas & procedures. The topics discussed were useful, particularly around funding and propose this should always be a topic." Conference delegate.

Our social media presence continues to grow with some staff time dedicated to this method of communication and a clear social media plan now being implemented. We have increased our Facebook followers by 230 during the year and twitter by 440 with Twitters monthly reach averaging almost 60k.

"Great to see the outcomes of this fascinating research of how technology with befriending can support mental health." Comment made by a Twitter follower.

Befriending Networks Ltd

Report of the Trustees for the Year Ended 31 March 2020

Future Plans

The beginning of financial year 2020/21 has seen us review our work plans for the year due to the Covid-19 pandemic.

We will continue to hold weekly Q & A webinars which have already proved very popular providing peer support and information sharing, increase capacity in our online training and networking events due to cancelled face to face planned events. Our social media will continue actively passing on information as it arises and is an important method of maintaining contact with members at this time. We will continue to prepare new resources that support our members now and plan ahead to meet their changing needs, due to the pandemic. This will include training and resources around how to end pandemic services for service users, ways of transitioning volunteers from pandemic roles ideally into longer term befriending and exploring the learning opportunities that have arisen from different delivery models.

At a time when loneliness and social isolation is so prevalent and impacting many more people, we will continue to promote safe and professional guidance to those on the front line, who are working with some of the most vulnerable in our society. We will also be ensuring that the experiences and voices of people and organisations are shared, so that the need for befriending and other services that tackle social isolation and loneliness are prioritised post the pandemic.

FINANCIAL REVIEW

Financial Review

During the period of these Accounts the Charity received restricted grants and donations of £134,122. The restricted expenditure was £138,546 an overspend of £2,549 for the year ended 31 March 2020. There were restricted reserves of £4,077 at the year ended 31 March 2020 (2019 £6,626). There was a surplus on unrestricted funds for the year ended 31 March 2020 of £11,567. There were unrestricted reserves of £164,061 at 31 March 2020 (2019 £152,494).

Reserves policy

It is the policy of the charity at this time to maintain two designated funds; £50,000 to guard against financial insecurity due to the nature of project funding and £10,000 Information Technology Fund for the ongoing replacement and maintenance of IT hardware and software, in recognition of online delivery model of many of the services to members. The remaining funds are unrestricted and are the free reserves of the charity. These should be a minimum of no less than 3 months but aiming for 6 months running costs in order to support current activities and provide stability towards future operations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Six of the Directors, or Trustees, can be members of Befriending Networks, called 'Member Directors'. Four of the Directors can be non-members, called 'Appointed Directors'. At each Annual General Meeting Appointed Directors retire, as do the longest standing 50% of Member Directors, although they may stand for re-election if they wish. The business of the Charity is conducted by five Board meetings per year, whilst strategy meetings, sub group meetings and training events are also convened when required. All major decisions are taken at these meetings, while management decisions are taken by the Chief Executive who acts as Company Secretary.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The Directors considered the board of directors, who are the Charity's Trustees, and the Company Secretary comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All Directors give of their time freely and no Director received remuneration for their time, some received reimbursement for travel expenses in the year paid in line with the expenses policy. The pay of the senior staff is reviewed annually.

Related parties

There are no related parties.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have been involved in risk managing the organisations response the Covid 19 pandemic since early 2020 and this will continue as a regular board meeting agenda item over 2020. The Trustees are aware that a large proportion of the charity's income is from government grants and continually work to diversify income streams, aiming to maintain the flow of income to protect the charitable activities. The Trustees are also aware of the importance of directing the resources for the benefit of the charity

Befriending Networks Ltd

**Report of the Trustees
for the Year Ended 31 March 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC195896 (Scotland)

Registered Charity number
SC023610

Registered office
63-65 Shandwick Place
Edinburgh
EH2 4SD

Trustees

N Thin (resigned 20.11.2019)
P Winford (resigned 3.4.2020)
J Bates
G Provan
Mr J Laird
G Frame
C Macleod
S Coyne
G F Liddall
L Jamieson (appointed 19.12.2019)
L Andree (appointed 20.11.2019)

Company Secretary
S Van Putten

Independent Examiner

Julian Cordery FCCA FCA CA
Gibson McKerrell Brown LLP
Chartered Accountants
14 Rutland Square
Edinburgh
Midlothian
EH1 2BD

Bankers

The Co-operative Bank plc
PO Box 250
Skelmersdale
EH2 4SD

Approved by order of the board of trustees on 25 June 2020 and signed on its behalf by:



G Frame - Trustee

**Independent Examiner's Report to the Trustees of
Befriending Networks Ltd**

I report on the accounts for the year ended 31 March 2020 set out on pages seven to thirteen.

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. The charity's 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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.

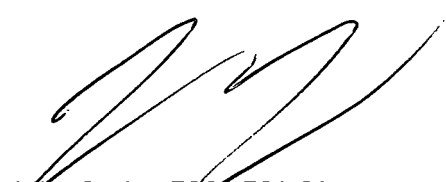
Independent examiner's statement

In connection with 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; and
 - to prepare accounts which accord with the accounting records and to 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.



Julian Cordery FCCA FCA CA
Gibson McKerrrell Brown LLP
Chartered Accountants
14 Rutland Square
Edinburgh
Midlothian
EH1 2BD

Date: 25 JUNE 2020

Befriending Networks Ltd

**Statement of Financial Activities
for the Year Ended 31 March 2020**

	Notes	Unrestricted funds £	Restricted fund £	31.3.20 Total funds £	31.3.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	134,122	134,122	125,412
Charitable activities					
Training/Network		63,612	1,875	65,487	58,009
Investment income	3	185	-	185	142
Other income		<u>180</u>	<u>-</u>	<u>180</u>	<u>-</u>
Total		63,977	135,997	199,974	183,563
EXPENDITURE ON					
Raising funds	4	10,401	9,846	20,247	20,382
Charitable activities					
Training/Network	5	42,009	128,700	170,709	153,592
		<u>52,410</u>	<u>138,546</u>	<u>190,956</u>	<u>173,974</u>
Total		52,410	138,546	190,956	173,974
NET INCOME/(EXPENDITURE)		11,567	(2,549)	9,018	9,589
RECONCILIATION OF FUNDS					
Total funds brought forward		152,494	6,626	159,120	149,531
TOTAL FUNDS CARRIED FORWARD		<u>164,061</u>	<u>4,077</u>	<u>168,138</u>	<u>159,120</u>

The notes form part of these financial statements

Befriending Networks Ltd

**Statement of Financial Position
31 March 2020**

	Notes	Unrestricted funds £	Restricted fund £	31.3.20 Total funds £	31.3.19 Total funds £
FIXED ASSETS					
Tangible assets	12	3,614	-	3,614	-
CURRENT ASSETS					
Debtors	13	4,225	-	4,225	4,635
Cash at bank and in hand		<u>160,447</u>	<u>4,077</u>	<u>164,524</u>	<u>157,811</u>
		164,672	4,077	168,749	162,446
CREDITORS					
Amounts falling due within one year	14	(4,225)	-	(4,225)	(3,326)
NET CURRENT ASSETS		<u>160,447</u>	<u>4,077</u>	<u>164,524</u>	<u>159,120</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>164,061</u>	<u>4,077</u>	<u>168,138</u>	<u>159,120</u>
NET ASSETS		<u>164,061</u>	<u>4,077</u>	<u>168,138</u>	<u>159,120</u>
FUNDS	15				
Unrestricted funds:					
General fund				104,061	92,494
Designated fund				<u>60,000</u>	<u>60,000</u>
				164,061	152,494
Restricted funds				<u>4,077</u>	<u>6,626</u>
TOTAL FUNDS				<u>168,138</u>	<u>159,120</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2020 and were signed on its behalf by:



J Laird - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income recognition

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants is recognised when the charity has the entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the service being performed is deferred until the criteria for income recognition have been met.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Cost of raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and trading activities.

Charitable activities

Costs of the charitable activities include staff and support costs.

Support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and an apportionment of overhead and support costs. Governance costs and support costs relating to charitable activities have been apportioned between funds based on an estimate by the Trustee. The allocation of support and governance costs is analysed in note 7.

Allocation and apportionment of costs

The costs arising during the year are apportioned to the restricted and unrestricted income on an accruals basis.

Tangible fixed assets

Tangible fixed assets are initially measured at cost. Cost includes the original purchase price and costs directly attributable to bringing the asset to its present location and into its present condition. After initial recognition, the assets are measured at cost less any accumulated depreciation and any accumulated impairment losses.

The policy is not to capitalise items costing less than £500

Depreciation is provided by equal instalments at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery - 25% on cost

Computer equipment -25% on cost

Befriending Networks Ltd

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Training/Network	<u>145,338</u>	<u>25,371</u>	<u>170,709</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.20 £	31.3.19 £
Staff costs	142,357	128,116
Sundries	1,319	-
Recruitment	230	-
Staff training & welfare	685	309
Depreciation	<u>747</u>	<u>-</u>
	<u>145,338</u>	<u>128,425</u>

7. SUPPORT COSTS

	Management £	Finance £	Information technology £
Training/Network	<u>12,813</u>	<u>624</u>	<u>9,743</u>
	Other £	Governance costs £	Totals £
Training/Network	<u>602</u>	<u>1,589</u>	<u>25,371</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.20 £	31.3.19 £
Depreciation - owned assets	<u>747</u>	<u>-</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

The trustees are reimbursed for out of pocket expenses and travelling expenses relating to trustee meetings.

10. STAFF COSTS

The average monthly number of employees during the year was as follows:

31.3.20	31.3.19
<u>7</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,165	114,247	125,412
Charitable activities			
Training/Network	58,009	-	58,009
Investment income	<u>142</u>	<u>-</u>	<u>142</u>
Total	69,316	114,247	183,563
 EXPENDITURE ON			
Raising funds	12,473	7,909	20,382
Charitable activities			
Training/Network	49,880	103,712	153,592
Total	<u>62,353</u>	<u>111,621</u>	<u>173,974</u>
 NET INCOME	6,963	2,626	9,589
 RECONCILIATION OF FUNDS			
Total funds brought forward	145,531	4,000	149,531
 TOTAL FUNDS CARRIED FORWARD	<u>152,494</u>	<u>6,626</u>	<u>159,120</u>

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2019	27,319	975	28,294
Additions	<u>-</u>	<u>4,361</u>	<u>4,361</u>
At 31 March 2020	<u>27,319</u>	<u>5,336</u>	<u>32,655</u>
 DEPRECIATION			
At 1 April 2019	27,319	975	28,294
Charge for year	<u>-</u>	<u>747</u>	<u>747</u>
At 31 March 2020	<u>27,319</u>	<u>1,722</u>	<u>29,041</u>
 NET BOOK VALUE			
At 31 March 2020	<u>-</u>	<u>3,614</u>	<u>3,614</u>
At 31 March 2019	<u>-</u>	<u>-</u>	<u>-</u>

Befriending Networks Ltd

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.19
	£	£
Trade debtors	<u>4,225</u>	<u>4,635</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.19
	£	£
Other creditors	<u>4,225</u>	<u>3,326</u>

15. MOVEMENT IN FUNDS

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
Restricted Funds					
Henry Duncan Grants	3497	6,497	(6,000)		3,994
Scottish Government S10 Equalities Unit	-	40,000	(40,000)		-
Scottish Government S10 Mental Health Directorate	-	20,650	(20,650)		-
CYPFEIF & ALEC-Corra Foundation	-	47,000	(47,000)		-
Building Connections Fund	<u>3129</u>	<u>21,850</u>	<u>(24,896)</u>		<u>83</u>
	<u>6,626</u>	<u>135,997</u>	<u>(138,546)</u>		<u>4,077</u>
Unrestricted Funds					
General Fund	<u>152,494</u>	<u>63,977</u>	<u>(52,410)</u>		<u>164,061</u>
Total funds	<u>159,120</u>	<u>199,974</u>	<u>(190,956)</u>		<u>168,138</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

Befriending Networks Ltd

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2020**

	31.3.20 £	31.3.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	2,512
Legacies	-	8,653
Grants	<u>134,122</u>	<u>114,247</u>
	134,122	125,412
Investment income		
Interest received	185	142
Charitable activities		
Events and meetings	21,287	22,462
Subscriptions	28,600	24,974
Consultancy	<u>15,600</u>	<u>10,573</u>
	65,487	58,009
Other income		
Other revenue	<u>180</u>	<u>-</u>
Total incoming resources	199,974	183,563
EXPENDITURE		
Other trading activities		
Events	9,822	14,440
Training core	4,073	1,727
Travel	<u>6,352</u>	<u>4,215</u>
	20,247	20,382
Charitable activities		
Wages	128,611	118,114
Pension Costs	13,746	10,002
Sundries	1,319	-
Recruitment	230	-
Staff training & welfare	685	309
Plant and machinery	<u>747</u>	<u>-</u>
	145,338	128,425
Support costs		
Management		
Rent,rates insurance	5,198	7,506
Subscriptions	1,007	1,331
Accountancy fees	1,034	1,571
Telephone	2,275	2,037
Post,stationery & printing	788	1,749
Consultancy	-	2,000
Sundry office costs	325	400
Repairs and renewals	<u>2,186</u>	<u>-</u>
	12,813	16,594
Finance		
Bank charges	624	94

Befriending Networks Ltd

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2020**

	31.3.20 £	31.3.19 £
Finance		
Information technology		
Website and computer costs	9,743	6,656
Other		
Sundries	602	-
Governance costs		
Committee expenses	840	1,074
Independent examination	749	749
	<u>1,589</u>	<u>1,823</u>
Total resources expended	<u>190,956</u>	<u>173,974</u>
Net income	<u>9,018</u>	<u>9,589</u>