

REGISTERED COMPANY NUMBER: SC195896 (Scotland)
REGISTERED CHARITY NUMBER: SC023610

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Befriending Networks Ltd

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

Befriending Networks Ltd

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for the Year Ended 31 March 2022**

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Befriending Networks Ltd

Report of the Trustees for the Year Ended 31 March 2022

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 2022. 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 people receive a high-quality service from befriending organisations, through initiating supportive relationships delivered by volunteer befrienders. 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.

Befriending Networks Ltd

Report of the Trustees for the Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The report on achievement and performance is reported against the objectives detailed in the Strategic Plan 2021 - 2024. This builds upon the work undertaken during the last strategic plan and identifies this work into three priority areas:

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.

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

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

It must be noted that the work of the organisation and the performance over this period is set within the context of the continuing Covid-19 pandemic which has hugely impacted Befriending Networks members and those they support, with changing restrictions being a significant feature that members required support with.

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 saw our membership increase during the year to over 370 member organisations and provided support to many non-members too through our Covid 19 response and free resources. We continued to deliver information and support, training, Quality Standard Accreditation, networking events, annual conference, and launched updated versions of our three good practice publications: Starting a befriending service; Running a befriending service and Being a befriender.

We continued to deliver our vital skills training for coordinators, 18 modules were delivered to 94 participants via online learning. In addition, we have continued to run and expand our range of online topical training courses (38 in total) on Mental Health awareness, supporting people living with Dementia, management and leadership, safeguarding, and bereavement. In total 368 staff working in befriending services have benefitted from these online courses.

During the year we have continued to support befriending coordinators to access the volunteer training toolkit, our learning and development officer runs regular free sessions to help coordinators use this resource to develop their own specific volunteer training. This toolkit offers videos plus a range of other resources including reading materials, activities, and PowerPoint slides.

We wouldn't have been able to train or recruit volunteers on furlough to our service without the support of Befriending Networks we are so grateful for the support received. (Evaluation feedback)

Due to members directing their resources to front line delivery during the last year we have allowed Quality in Befriending (QIB) holders to extend their reaccreditation periods and enabled first time applicants to pause their applications, until they felt able to complete the award. 4 organisations did however manage to complete their reaccreditation and a further 3 were successful in gaining the award for the first time.

The Peer network meetings, the training and downloadable resources give us confidence in our delivery, and we are so pleased to have our own services and structure verified to achieve the Quality in Befriending Accreditation. (Evaluation feedback)

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.

We maintained the Covid resource section on our website developed in the previous year and updated guidance and resources throughout the year in line with changes in guidance from Government. We kept all the resources on here accessible to all. 'A Decision-Making Toolkit: The Impact of Easing Restrictions on Befriending' published in May 2021 had 1744 downloads before it was replaced by a newer version in May 2022. Many of our Covid resources have continued to be shared widely, two examples are our Telephone Befriending Guidance 5894 downloads and our Hints and Tips for positive conversations 4875 downloads. Our newest guidance produced during the year: Supporting staff and volunteers around bereavement during the pandemic has 1061 downloads.

Befriending Networks Ltd

**Report of the Trustees
for the Year Ended 31 March 2022**

ACHIEVEMENT AND PERFORMANCE

Invaluable practical support and advice, especially when the pandemic first hit, and throughout multiple lockdown and ever-changing restrictions. (Evaluation feedback)

We couldn't have gotten through another year of Covid so effectively without BN input. (Evaluation feedback)

Befriending Networks Ltd

Report of the Trustees for the Year Ended 31 March 2022

In Scotland, we were allocated further monies from the Scottish Government that enabled a second grants programme to be delivered to Scottish Members, getting funds to trusted and experienced befriending projects and supporting the gathering of direct feedback on the impact of befriending. 16 awards being granted, with a total fund of £162,804 distributed. This funded 178 new matches, 70 group events and sustained a further 268 matches delivering a total of 12,468 befriending hours. Key outcomes evidenced in the evaluation reports included: Increased enjoyment and quality of life for people living with dementia and supporting reconnection to family and friends, reduced levels of social isolation and loneliness, improved mental health and wellbeing, increased levels of community connections and increased confidence.

In our annual evaluation 91% of member respondents felt that BNs was Very Successful or Successful in supporting organisations during the pandemic. 90% of member respondents felt that BNs was Very Successful or Successful in supporting organisations to deliver well.

The support received is excellent and invaluable in supporting our befriending services, it has informed, shared best practice, and delivered in a supportive way together. (Evaluation feedback)

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

12 Network News (e-newsletters) were produced, this now gets sent to over 900 subscribers.

The provision of regional/thematic networking meetings continued in the online Q&A format started in 2020. Over the year we provided 30 Q&A sessions, these are either generic sessions or have a specific theme common to members. In total over 453 places have been booked across these events. In addition, in the second half of 2021 we introduced a managers network to support those managing staff with the easing lockdown/returning to workplaces and other challenges they were facing. We held 3 sessions initially but those present were keen for this monthly event to become regular, so we now hold a monthly managers network. 6 sessions have been held and 98 attendees have benefited.

Our annual conference took place again online which offered three sessions on three separate days. In total 225 befriending staff attended this event. Again, many of the workshop leaders and keynote speakers were from our own membership, underpinning our values that we learn from one another.

Our social media presence continues to grow, and a clear social media plan is now being implemented. We have increased our Facebook likes to 1872 in total (up 194). With Twitter we saw an increase to 3860 followers in total (up 512). Befriending Networks' LinkedIn page has also been re-established during the year and is showing slow steady growth.

Research into the impact of Covid has been shared via the website and newsletters and the online conference provided a further opportunity to share this type of learning.

85% of member respondents to the annual evaluation felt BNs was Very Successful or Successful at increasing communication and networking. With feedback comments including:

So glad I am part of Befriending Networks, I feel I am not alone.

Q&A's sometimes were my main contact with other people.

The multiple, regular, online opportunities to stay connected and informed during another Covid uncertainty have been fantastic!

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

During the year due to Covid-19 both local and national policy makers have continued to have a focus on responding to this. We continued to share the work of befriending projects and how they were responding and, as restrictions eased, updating on the implications for befriending services. Where All Party Parliamentary Group (APPGs) or Cross-Party Groups (CPGs) ran we ensured regular attendance at these, to ensure the voice of befriending services and those they support was heard at both Westminster and by the Scottish government.

We have continued to have an active role as a member of the National Advisory Group for the Social Isolation and Loneliness Strategy; 'A Connected Scotland'. A role we have also taken on with the Welsh government, joining their advisory group. We have continued our role of Loneliness Champions as part of the English Tackling Loneliness Action Plan and are active members on the Tackling Loneliness Hub.

Befriending Networks Ltd

Report of the Trustees for the Year Ended 31 March 2022

During the different stages of the pandemic, we ensured the concerns of befriending organisations were shared with relevant departments and, where necessary, have sought clarification on easing restrictions and the implications. A task ongoing into 2022 with the withdrawal of free lateral flow tests for volunteers which many services have relied upon as part of the risk management that has enabled face to face befriending to recommence.

National Befriending Week was again a big success, gaining high levels of engagement and awareness despite again being an online only event due to restrictions. The resource pack was freely available from our website and saw over 5400 downloads. Several stories a day were highlighted and shared during the week via the website and social media channels. There were frequent retweets by the Scottish Government and Minister Christina McKelvie MSP and Minister Marie Todd MSP. The Department of Culture Media and Sport also supported the campaign and we saw MPs also engaging. 630 organisations participated in raising awareness around Befriending Week and social media statistics suggest the messages had a potential reach of 7 million. We were really pleased that Volunteer Scotland and Mencap again joined us, to share the messages through their channels and this year Sky Communications joined too, sharing the work of their Sky Cares telephone befriending service.

We have supported the work of other campaigns sharing various Befriending Stories from our members including during Volunteers Week, Loneliness Awareness week, Mental health Awareness Week, the Clear your Head campaign (Scotland), Lets Talk Loneliness campaign (England). Alongside responding to several other media requests including radio and media outlets giving members the opportunity to share their work through befrienders and befriendees sharing their experiences.

From the members evaluation 75% of member respondents felt BNs was Very Successful or Successful at acting as a platform for members voices.

I particularly like it when Befriending Networks re-tweet some of our organisation's post. (Evaluation feedback)
BN feeds into national groups well. (Evaluation feedback)

Future Plans

Currently the restrictions from Covid appear to be lifting on a more sustained basis although for our members it remains a challenging period. Demand for services/support is ever higher and the needs of the individuals they support in many cases have also increased in complexity, with both physical and mental health conditions having worsened through the lockdowns. The current cost of living crisis will also be challenging for Befriending Networks and its members, both in terms of organisational funding resources and the impact on volunteers and those they support across the country.

We will continue to provide support and guidance to our members on these issues and ensure that the experiences and voices of people and organisations are shared, so that the need for befriending services are prioritised during the recovery period.

We will continue to deliver all our current services and support/networking opportunities. Our online learning by summer 2022 will be delivered via a new and improved platform which will enable more interactive online learning and the new streamlined Quality in Befriending systems will hopefully mean more organisations are able to achieve the standard.

The start of the new financial year will see some changes to the staff team with two of the team retiring and new faces joining us. We also plan to implement a new CRM system to help us better manage and communicate with our growing membership, ensuring we can get information out effectively and where possible more targeted.

FINANCIAL REVIEW

Financial Review

During the period of these Accounts the Charity received restricted grants and donations of £355,500. The restricted expenditure was £359,078. There were restricted reserves of £14,434 at the year ended 31 March 2022. There was a surplus on unrestricted funds for the year ended 31 March 2022 of £40,415. There were unrestricted reserves of £250,105 at 31 March 2022.

Befriending Networks Ltd

Report of the Trustees for the Year Ended 31 March 2022

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity at this time to have the following designated funds;

£40k Information Tech fund for the ongoing replacement of IT hardware and Software, including the purchase and development of CRM system and any website updates required to enable integration. Due to Covid and staff changes this year the CRM system has been delayed.

£30K development fund to underwrite/match fund applications being submitted during the next 12 months, to fund developments in other geographic areas of the UK and increasing national policy influence.

£60k fund to guard against financial insecurity due to the nature of project funding and single year grants.

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 - 9 months running costs in order to support current activities and provide stability towards future operations in line with good governance.

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.

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. 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 organisation's response to the Covid 19 pandemic and this continued throughout 2021/22 as a regular board meeting agenda item. 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC195896 (Scotland)

Registered Charity number

SC023610

Registered office

63-65 Shandwick Place
Edinburgh
EH2 4SD

Befriending Networks Ltd

**Report of the Trustees
for the Year Ended 31 March 2022**

Trustees

J Bates
G Astley
J Laird
G Frame
C Macleod (resigned 1.12.21)
S Coyne
G F Liddall
L Andree (resigned 2.6.21)
K Duffin
L C Pryke
C Watson (appointed 1.12.21)
E Kenward (appointed 1.9.21)

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
WN8 6WT

Approved by order of the board of trustees on 21 September 2022 and signed on its behalf by:



J Bates - Trustee

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

I report on the accounts for the year ended 31 March 2022 set out on pages eight to fourteen.

Respective responsibilities of trustees and 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'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 Mckerrell Brown LLP
Chartered Accountants
14 Rutland Square
Edinburgh
Midlothian
EH1 2BD

21 September 2022

Befriending Networks Ltd

**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	355,500	355,500	298,600
Charitable activities					
Training/Network		83,646	-	83,646	68,028
Investment income	3	10	-	10	75
Other income		<u>22</u>	<u>-</u>	<u>22</u>	<u>-</u>
Total		<u>83,678</u>	<u>355,500</u>	<u>439,178</u>	<u>366,703</u>
EXPENDITURE ON					
Raising funds		8,037	16,598	24,635	20,920
Charitable activities					
Training/Network	4	<u>35,226</u>	<u>342,480</u>	<u>377,706</u>	<u>286,219</u>
Total		<u>43,263</u>	<u>359,078</u>	<u>402,341</u>	<u>307,139</u>
NET INCOME/(EXPENDITURE)		40,415	(3,578)	36,837	59,564
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>209,690</u>	<u>18,012</u>	<u>227,702</u>	<u>168,138</u>
TOTAL FUNDS CARRIED FORWARD		<u>250,105</u>	<u>14,434</u>	<u>264,539</u>	<u>227,702</u>

The notes form part of these financial statements

Befriending Networks Ltd

**Statement of Financial Position
31 March 2022**

	Notes	Unrestricted funds £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	11	1,434	-	1,434	2,524
CURRENT ASSETS					
Debtors	12	220	-	220	3,186
Cash at bank and in hand		<u>251,835</u>	<u>14,434</u>	<u>266,269</u>	<u>229,520</u>
		252,055	14,434	266,489	232,706
CREDITORS					
Amounts falling due within one year	13	(3,384)	-	(3,384)	(7,528)
NET CURRENT ASSETS					
		<u>248,671</u>	<u>14,434</u>	<u>263,105</u>	<u>225,178</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>250,105</u>	<u>14,434</u>	<u>264,539</u>	<u>227,702</u>
NET ASSETS					
		<u>250,105</u>	<u>14,434</u>	<u>264,539</u>	<u>227,702</u>
FUNDS					
Unrestricted funds:	14				
General fund				120,105	79,690
Designated funds				<u>130,000</u>	<u>130,000</u>
				<u>250,105</u>	<u>209,690</u>
Restricted funds				<u>14,434</u>	<u>18,012</u>
TOTAL FUNDS					
				<u>264,539</u>	<u>227,702</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

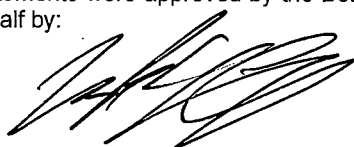
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 21 September 2022 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 2022**

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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

Befriending Networks Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each reporting period. The effect of any change is accounted for prospectively.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	Unrestricted	Restricted	31.03.22 £	31.03.21 £
Grants and Donations				
CYPFEIF & ALEC-Corra Foundation	-	47,000	47,000	47,000
M & G Community Grant	-	2,500	2,500	-
The Scottish Government S10 Equalities Unit	-	40,000	40,000	49,500
Building Connections Fund	-	-	-	37,100
The Scottish Government S10 Mental Health Directorate	-	40,000	40,000	40,000
Scottish Government Winter Support	-	170,000	170,000	125,000
National Lottery Building Communities	-	56,000	56,000	-
	-	<u>355,500</u>	<u>355,500</u>	<u>298,600</u>

3. INVESTMENT INCOME

	31.3.22 £	31.3.21 £
Interest received	<u>10</u>	<u>75</u>

Befriending Networks Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Grant funding of activities £	Support costs (see note 6) £	Totals £
Training/Network	<u>184,572</u>	<u>162,804</u>	<u>30,330</u>	<u>377,706</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22 £	31.3.21 £
Staff costs	179,997	153,426
Sundries	103	509
Recruitment	1,953	-
Staff training & welfare	1,429	746
Depreciation	<u>1,090</u>	<u>1,090</u>
	<u>184,572</u>	<u>155,771</u>

6. SUPPORT COSTS

	Management £	Finance £	Information technology £	Governance costs £	Totals £
Training/Network	<u>18,496</u>	<u>859</u>	<u>10,152</u>	<u>823</u>	<u>30,330</u>

7. NET INCOME/(EXPENDITURE)

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

	31.3.22 £	31.3.21 £
Depreciation - owned assets	<u>1,090</u>	<u>1,090</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

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

9. STAFF COSTS

	31.3.22 £	31.3.21 £
Wages and salaries	170,752	145,659
Other pension costs	<u>9,245</u>	<u>7,767</u>
	<u>179,997</u>	<u>153,426</u>

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

	31.3.22	31.3.21
Office Staff	<u>8</u>	<u>7</u>

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

Befriending Networks Ltd

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	298,600	298,600
Charitable activities			
Training/Network	68,028	-	68,028
Investment income	<u>75</u>	<u>-</u>	<u>75</u>
Total	<u>68,103</u>	<u>298,600</u>	<u>366,703</u>
EXPENDITURE ON			
Raising funds	1,404	19,516	20,920
Charitable activities			
Training/Network	<u>21,070</u>	<u>265,149</u>	<u>286,219</u>
Total	<u>22,474</u>	<u>284,665</u>	<u>307,139</u>
NET INCOME	45,629	13,935	59,564
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>164,061</u>	<u>4,077</u>	<u>168,138</u>
TOTAL FUNDS CARRIED FORWARD	<u>209,690</u>	<u>18,012</u>	<u>227,702</u>

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>27,319</u>	<u>5,336</u>	<u>32,655</u>
DEPRECIATION			
At 1 April 2021	27,319	2,812	30,131
Charge for year	<u>-</u>	<u>1,090</u>	<u>1,090</u>
At 31 March 2022	<u>27,319</u>	<u>3,902</u>	<u>31,221</u>
NET BOOK VALUE			
At 31 March 2022	<u>-</u>	<u>1,434</u>	<u>1,434</u>
At 31 March 2021	<u>-</u>	<u>2,524</u>	<u>2,524</u>

Befriending Networks Ltd

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	<u>220</u>	<u>3,186</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	1,333	-
Other creditors	<u>2,051</u>	<u>7,528</u>
	<u>3,384</u>	<u>7,528</u>

14. MOVEMENT IN FUNDS

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
Restricted Funds					
National Lottery Building Communities	-	56,000	(44,066)		11,934
Scottish Government Winter Support	-	170,000	(170,000)		-
M & G Community Grant	-	2,500	-		2,500
Scottish Government S10 Equalities Unit	-	40,000	(40,000)		-
Scottish Government S10 Mental Health Directorate	-	40,000	(40,000)		-
CYPFEIF & ALEC-Corra Foundation	-	47,000	(47,000)		-
Building Connections Fund	<u>18,012</u>	<u>-</u>	<u>(18,012)</u>		<u>-</u>
	<u>18,012</u>	<u>355,500</u>	<u>(359,078)</u>		<u>14,434</u>
Unrestricted Funds					
General Fund	<u>209,690</u>	<u>83,678</u>	<u>(43,263)</u>		<u>250,105</u>
Total funds	<u>227,702</u>	<u>439,178</u>	<u>(402,341)</u>		<u>264,539</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.