

Befriend A Child
(A company limited by guarantee)

**Directors' report and financial statements
for the year ended 31 March 2017**

Company number SC299928

Charity number SC005467

Befriend A Child
(A company limited by guarantee)

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Company information

Directors	Kevin F Shand Robert A Stewart John A Brebner (appointed 29 August 2016) Gillian L Fowler (appointed 21 November 2016) Sarah C Misra (appointed 21 November 2016) Frances Robertson (appointed 21 November 2016) Kristopher J O'Mahoney (appointed 11 January 2017) Leonard Ironside (appointed 20 February 2017)
Chief Executive	Jackie Hothersall
Company secretary	Burnett & Reid LLP
Auditors	Henderson Loggie Chartered Accountants 48 Queens Road Aberdeen AB15 4YE
Solicitors	Burnett & Reid LLP 15 Golden Square Aberdeen AB10 1WF
Bankers	The Royal Bank of Scotland Aberdeen Queen's Cross Branch 40 Albyn Place Aberdeen AB10 1YN
Principal office	9 Bon Accord Square Aberdeen AB11 6DJ
Registered office	15 Golden Square Aberdeen AB10 1WF

Befriend A Child

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Directors' report

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the directors.

The board of directors presents its report and annual financial statements for the year ended 31 March 2017.

The company information set out on page 1 forms part of this report. This report is prepared in accordance with the Memorandum and Articles of Association of the company and the accounting policies set out in note 1 to the financial statements. They also comply with the Charities and Trustees 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 the financial statements in accordance with FRS 102 applicable in the UK and Republic of Ireland published on 16 July 2014.

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. Company number SC299928, Charity number SC005467.

Organisation

The directors, officers and other management information, at the date of this report, are shown on page 1.

Day to day responsibility for the provision of specified services rests with the Chief Executive, with assistance from the Directors, Senior Management Team and the Volunteer Co-Ordinators. The Chief Executive is responsible for ensuring that the charity meets its key performance indicators and conforms with the appropriate requirements and is also responsible for staff administration.

The board typically meets quarterly or more often if required. Meetings cover all matters concerning the charity and ultimate responsibility rests with them for all aspects of the charity. Detailed minutes are produced and referred to respectively when appropriate. Reports are regularly made from Befrienders, the Co-Ordinators and the Chief Executive.

The following directors were appointed in the year – John Brebner 29 August 2016, Gillian Fowler 21 November 2016, Sarah Misra 21 November 2016, Frances Robertson 21 November 2016, Kristopher O'Mahoney 11 January 2017 and Leonard Ironside 20 February 2017. The following directors resigned in the year – Alistair Rule 14 April 2016, Steven Wilson 14 April 2016, Peter Sangster 11 January 2017 and Clare Cotton 1 September 2016.

Key management personnel

The company considers the directors along with the Chief Executive to be key management personnel. All directors give their time freely and no director received remuneration or expenses in the year.

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Directors' report (continued)

Recruitment and appointment of new trustees

Directors and members are recruited from volunteers and known persons who have a particular interest in the charity's objectives. Prior to appointment, all persons who will be involved with children in any respect are required to apply for Disclosure Scotland screening prior to taking up post.

The directors and appropriate officials meet regularly to discuss strategic, policy, administration and other relevant matters.

Induction and training of new trustees

The company provides every director and member with an induction pack, which covers all aspects of the organisation including: training requirements, duties, legal and other responsibilities, procedures and policies and the requirement for minimum attendance at meetings.

Risk Management

The Board has assessed the major risks to which the organisation is exposed, in particular, those related to the operations and finances of the company, and ensures systems are in place to mitigate the organisation's exposure to the major risks.

The Board have identified that cashflow is the major risk for the organisation, and the need to seek out new corporate donors. The directors mitigate this risk by reviewing the performance of the fundraising team to ensure they are achieving their targets and by detailed management of the charity's cashflow.

Objectives and aims

The main objectives of the charity are to provide, manage and operate a befriending and mentoring scheme for children and young people in order to:

- Relieve distress and anxiety caused by difficult life circumstances;
- Create positive childhood memories;
- Improve self-confidence and self-esteem;
- Improve social, communication and life skills;
- Provide positive role models in order to broaden children's horizons; and
- Reduce exclusion and promote inclusion, attendance and attainment at school

Achievements in the year

This year has been unprecedented in terms of the increase and significance of our corporate partnerships where Befriend a Child was chosen as Charity of the Year. Crucially, we believe that a number of these relationships will continue beyond one year.

Some of the support we have received has been financial donations whereas for others we have been pleased to receive contributions in kind as well as pro bono support. Trusts and grants have not been as successful, especially with regards to the service delivery. However, the Heritage Trust, The Wooden Spoon, the BG Group and Apache have ensured that our building is both welcoming for our staff, volunteers and children as well as being wind and water tight. We signed a new 10-year lease in March this year, giving us some much needed stability in our working environment.

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Directors' report (continued)

Achievements in the year (continued)

With regards to our strategic plan, growth and development, we were pleased to be one of only nine projects in Scotland to receive Scottish Government funding through their intandem Project, allowing us to meet the befriending needs of Looked After at Home children and young people with complex and challenging behaviours. We have also seen a growth in our MCR mentoring in schools project and since January we have been working in an additional 2 academies in Aberdeenshire.

Future Developments

In terms of future developments, any growth plans are dependent on financial investment through trusts and grants, individual and corporate sponsorship and fundraising events. We have been working with Deloitte on a social impact report which will demonstrate the social return on investment (SROI); this external report will hopefully show all our investors the value of their donation against the outcomes for our children and young people. We continue to operate within a difficult economic environment including the new commissioning strategy in Aberdeen City which saw all of their third sector, children and families services going to tender. Whilst we were part of a strong consortium bid, unfortunately our tender was not successful meaning that we have lost our annual contract of £40k from September 2017.

Staff have worked hard to reduce the waiting list, however, the need for our service has again increased this year meaning that we are now reviewing cases after 12 months. Our plans going forward will see us applying to more trusts and grants in order to increase the staff team, recruit more volunteers and support more children.

Our MCR mentoring in schools programme continues to go from strength to strength with us working in 4 schools since January (Peterhead, Inverurie, Fraserburgh and Banff). We have been and continue to be in negotiation with Education Department in Aberdeenshire in order to progress the work further.

Our intandem programme is also gaining strength and we are looking forward to recruiting new volunteers to support those vulnerable children and young people whom we would have previously struggled to match with a volunteer.

Finally, our volunteers remain at the core of everything we do. On behalf of the Befriend a Child Board of Directors, staff team, children and young people, we would like to thank each and every one of them for their ongoing amazing work and support.

Financial review

The results for the year and financial position of the company are as shown on pages 9 and 10. The company is showing a net increase in funds of £57,841.

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Directors' report (continued)

Reserves policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 3 months of the standard unrestricted expenditure. Based on expenditure incurred in the year, deducting any one off expenditure, the target is £120,000 in general funds. The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The present level of free reserves available to the charity of £42,993 therefore falls significantly short of this target level. Although the strategy is to continue to build reserves through planned operating surpluses, the Management Committee is well aware that it is unlikely that the target range can be reached for at least 5 years. In the short term the Management Committee has also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise.

The level of the unrestricted reserves held at 31 March 2017 was £42,993 (2016 - £35,656). The level of restricted reserves held was £135,447 (2016 - £84,943).

Related parties

One of the directors of Befriend a Child is also a director of Simply Self Storage Limited, there is also a second director of Befriend a Child that is also a director of Aberdeen And Grampian Chamber of Commerce and Brebner Consulting Ltd. A summary of the transactions with these companies, during the financial year, are set out in note 16.

Auditors

In so far as the directors are aware, there is no relevant audit information of which the charitable company's auditor is unaware and the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report, which has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime was approved by the board on 21 August 2017 and signed on its behalf by:

K F Shand
Director

Befriend A Child
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Statement of directors' responsibilities

The directors (who are also the trustees of Befriend A Child for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Independent Auditor's Report to the Members and Directors of Befriend A Child

We have audited the accounts of Befriend A Child for the year ended 31 March 2017 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charity's Trustees, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the members and the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity, its members as a body and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Directors and auditors

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the Directors (who are also the Trustees of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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Independent Auditor's Report to the Members and Directors of Befriend A Child
(continued)

Opinion on the financial statements

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of charitable company's incoming resources and application of resources, including the charitable company's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended);

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit, the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the accounts and the Directors' Report has been prepared in accordance with the applicable legal requirements.

In the light of knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatement in the Directors' Report.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records or returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Fiona Morgan (Senior Statutory Auditor)

For and on behalf of Henderson Loggie, Statutory Auditor
(Eligible to act as an auditor under the terms of Section 1212 of the Companies Act 2006)
48 Queens Road
Aberdeen
AB15 4YE

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Statement of financial activities for the year ended 31 March 2017

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2017 £	Total funds 2016 £
Income					
Donations		371,568	201,161	572,729	476,192
Donations in kind		-	60,850	60,850	66,119
Charitable activities	3	109,370	-	109,370	115,211
Investment	4	30	2	32	60
Total income		480,968	262,013	742,981	657,582
Expenditure					
Raising funds		147,026	23,795	170,821	176,164
Charitable activities		326,605	187,714	514,319	537,918
Total expenditure	5	473,631	211,509	685,140	714,082
Net income and net movements in funds for the year		7,337	50,504	57,841	(56,500)
Total funds brought forward		35,656	84,943	120,599	177,099
Total funds carried forward	11	42,993 =====	135,447 =====	178,440 =====	120,599 =====

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Balance sheet at 31 March 2017

	Notes	£	2017 £	£	2016 £
Fixed assets					
Tangible assets	8		18,543		28,670
Current assets					
Debtors	9	27,990		15,614	
Cash at bank and in hand		157,458		96,469	
			<u>185,448</u>	<u>112,083</u>	
Creditors					
Amounts falling due within one year	10	(25,551)		(20,154)	
Net current assets			<u>159,897</u>		91,929
Net assets			<u>178,440</u> =====		<u>120,599</u> =====
Funds					
Unrestricted funds	11		42,993		35,656
Restricted funds	11		135,447		84,943
Total funds			<u>178,440</u> =====		<u>120,599</u> =====

The directors have taken advantage, in the preparation of the accounts, of the provisions applicable to companies under the small companies' regime.

Approved by the Board on 21 August 2017 and signed on its behalf by:

K F Shand
 Director

The notes on pages 12 to 22 form part of these accounts.

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Statement of cash flows for the year ended 31 March 2017

	Notes	2017	2016
		£	£
Cash used in operating activities	14	62,177	(81,347)
Cash flows used by investing activities			
Interest income		32	60
Payments to acquire tangible fixed assets		(1,220)	(1,375)
		<u> </u>	<u> </u>
Cash used by investing activities		(1,188)	(1,315)
		<u> </u>	<u> </u>
Increase/(Decrease) in cash and cash equivalents in the reporting period		60,989	(82,662)
Cash and cash equivalents brought forward		96,469	179,131
		<u> </u>	<u> </u>
Cash and cash equivalents carried forward		157,458	96,469
		<u>=====</u>	<u>=====</u>

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Notes on the financial statements

1 Status of company and liability of members

On the winding up of the company every member has undertaken to contribute to the assets of the company for the payment of the debts and liabilities and of the cost of winding up of the company, such amount as may be required not exceeding one pound. If the winding up occurs within one year of a member ceasing to be a member then the above applies for debts and liabilities of the company contracted for before he ceased to be a member.

Company information

Befriend a Child is a company limited by guarantee incorporated in Scotland. The registered office is 15 Golden Square, Aberdeen, AB10 1WF.

2 Accounting policies

Basis of accounting

The financial statements are prepared under the historical cost convention and include the results of the operations of the charitable company as indicated in the directors' report, all of which are continuing.

The financial statements have been prepared in accordance with applicable accounting standards and the 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 (FRS102) (effective 1 January 2015) – Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) and the Companies Act 2006.

Befriend a Child meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties that may cast doubt upon the going concern assumption.

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Notes on the financial statements (continued)

2 Accounting policies (continued)

Funds

In the Statement of Financial Activities, funds are classified as either restricted funds or unrestricted funds, defined as follows:

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Income recognition

Income is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that a settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to allocation of support and governance costs.

Donated goods

Where practicable, donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sales. Where estimating the fair value of donated goods for resale is impractical, due to the volume of low value items received, they are not recognised on receipt. Instead the value to the charity of the donated goods sold is recognised as income when sold. The charity receives donations of stock to be sold in the shop - see note 3 for the value of shop sales in the year.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Allocation of support costs

Support costs include costs related to the statutory audit and legal fees.

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Notes on the financial statements (continued)

2 Accounting policies (continued)

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-33% on cost
Computer equipment	-33% on cost

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank

Cash at bank includes cash held in a deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

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Notes to the financial statements (continued)

3	Activities for raising funds	2017	2016
		£	£
	Fundraising events	50,397	56,483
	Shop income	58,973	58,728
		<hr/>	<hr/>
		109,370	115,211
		=====	=====

Shop income is derived from the sale of goods that are donated by the general public.

4	Investment income	2017	2016
		£	£
	Interest on bank deposits	32	60
		=====	=====

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Notes to the financial statements (continued)

5 Expenditure	Cost of raising voluntary income		Fundraising costs		Charitable activities		2017 Total	2016 Total
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted		
	£	£	£	£	£	£		
Staff costs (Note 6)	55,076	15,595	22,570	-	220,303	62,378	375,922	350,868
Insurances	662	-	543	-	2,647	-	3,852	4,861
Rent	459	8,200	20,000	-	1,835	32,800	63,294	61,142
Rates and water	370	-	1,904	-	1,482	-	3,756	3,785
Light and heat	1,101	-	2,198	-	4,404	-	7,703	6,481
Telephone	494	-	422	-	1,954	21	2,891	3,255
Website and broadband expenses	337	-	-	-	1,157	193	1,687	1,938
Office supplies	332	-	-	-	1,327	-	1,659	2,295
Printing	192	-	-	-	699	70	961	390
Photocopier	1,063	-	-	-	4,252	-	5,315	5,115
Postage	336	-	-	-	1,344	-	1,680	1,251
Licences	58	-	160	-	201	29	448	404
Base Unit purchase	-	-	-	-	-	-	-	560
Alarm maintenance	-	-	-	-	-	-	-	315
Subscriptions	397	-	-	-	1,537	50	1,984	3,218
Depreciation	2,269	-	-	-	828	8,250	11,347	3,229
Cleaning & waste disposal	307	-	-	-	1,223	-	1,530	828
Sundry expenses	-	-	1,535	-	5,107	13	6,655	6,216
Donated gifts	-	-	-	-	-	35,780	35,780	12,659
Marketing & networking	-	-	-	-	6,902	-	6,902	10,021
Recruitment costs	-	-	-	-	1,374	550	1,924	8,290
Other staff costs	-	-	415	-	16,797	2,925	20,137	41,796
Outgoing costs for groups	-	-	-	-	15,982	24,751	40,733	45,340
Volunteer costs - outings	-	-	-	-	21,944	9,570	31,514	35,194
Volunteer costs - gifts	-	-	-	-	322	-	322	605
Repairs and renewals	-	-	195	-	1,530	7,106	8,831	16,064
Bank charges	-	-	993	-	81	-	1,074	625
Credit card charges	-	-	-	-	64	-	64	54
Fundraising expenses	-	-	32,038	-	-	-	32,038	43,956
GaPP expenses	-	-	-	-	(30)	2,200	2,170	-
Intandem expenses	-	-	-	-	-	908	908	-
Governance costs:								
Professional fees	-	-	600	-	6,978	120	7,698	38,144
Accountancy	-	-	-	-	1,161	-	1,161	2,037
Audit	-	-	-	-	3,200	-	3,200	3,146
TOTAL	63,453	23,795	83,573	-	326,605	187,714	685,140	714,082

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Notes to the financial statements (continued)

6 Staff costs	2017	2016
	£	£
Wages and salaries	337,271	315,888
Social security costs	28,681	26,409
Pension costs	9,970	8,571
	375,922	350,868
	=====	=====
 Average number of employees in year	 17	 16
	=====	=====

No employees earned more than £60,000 in the year (2016 – 1).

Trustees' remuneration and expenses

The trustee's received no remuneration or other benefits and were not reimbursed expenses in either year.

Compensation of Key management personnel

The charitable company consider its key management personnel comprise its trustees and chief executive officer. Total employment benefits, including employer pension contributions, of key management personnel was £57,281 (2016 - £47,234).

7 Net (expenditure)/income for the year:	2017	2016
	£	£
Net resources are stated after charging/(crediting):		
Auditor's remuneration - audit services	3,200	3,146
- non audit services	1,161	423
	4,361	3,569
	=====	=====

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Notes to the financial statements (continued)

8	Tangible fixed assets	Fixtures and fittings £	Computer equipment £	Totals £
	Cost			
	At 1 April 2016	43,915	3,997	47,912
	Additions	-	1,220	1,220
	At 31 March 2017	43,915	5,217	49,132
	Depreciation			
	At 1 April 2016	16,604	2,638	19,242
	Charge for year	10,248	1,099	11,347
	At 31 March 2017	26,852	3,737	30,589
	Net book value			
	At 31 March 2017	17,063	1,480	18,543
	At 31 March 2016	27,311	1,359	28,670
		=====	=====	=====
9	Debtors		2017	2016
	Amounts falling due within one year:		£	£
	Trade debtors		-	3,762
	Other debtors		27,990	11,852
			27,990	15,614
			=====	=====
10	Creditors			
	Amounts falling due within one year:			
	Trade creditors		-	2,437
	Taxation and social security		7,797	7,498
	Other creditors		17,754	8,119
	Deferred income		-	2,100
			25,551	20,154
			=====	=====
	Deferred income			
	Opening balance		2,100	10,000
	Deferred in year		-	2,100
	Released in year		(2,100)	(10,000)
	Closing balance		-	2,100
			=====	=====

Befriend A Child
(A company limited by guarantee)

Notes to the financial statements (continued)

11 Funds	Brought forward £	Income £	Expenditure £	Closing Balance £
Unrestricted funds				
General fund	35,656	480,968	(473,631)	42,993
Restricted funds				
Fairer Aberdeen	-	11,408	(11,408)	-
Aberdeen University Student Association	-	3,502	(3,502)	-
GaPP	5,784	2,016	(2,200)	5,600
MacRobert Trust	-	4,800	(4,000)	800
Aberdeen City Council	-	736	(736)	-
Aberdeen Harbour Board	-	5,000	(5,000)	-
Barrett Homes	-	140	(140)	-
Centrica	-	2,550	(2,550)	-
Robertson Trust	-	20,000	(5,757)	14,243
Henry Smith Charity	24,600	25,100	(24,600)	25,100
STV Children's Appeal	3,841	-	(3,841)	-
Ina Scott Sutherland Trust	-	5,000	(5,000)	-
Barrack Charitable Trust	2,100	2,100	(4,200)	-
Inspiring Scotland	-	18,909	(5,609)	13,300
The Budge Foundation	-	10,000	-	10,000
Apache North Sea	-	7,200	(7,106)	94
Harold Carter Trust	500	-	(500)	-
John Robertson Mortification Trust	2,300	-	(2,300)	-
NHS Health	2,000	-	(2,000)	-
RS MacDonald	12,090	22,702	(15,747)	19,045
Crerer Hotels	6,728	20,000	(11,213)	15,515
Aberdeen City Council	-	40,000	(40,000)	-
Donations in kind	-	60,850	(45,850)	15,000
Donations in kind - capital	25,000	-	(8,250)	16,750
	<u>84,943</u>	<u>262,013</u>	<u>(211,509)</u>	<u>135,447</u>
Total funds	<u>120,599</u> =====	<u>742,981</u> =====	<u>(685,140)</u> =====	<u>178,440</u> =====

Befriend A Child
(A company limited by guarantee)
Notes to the financial statements (continued)

11 Funds (continued)

Purposes of restricted funds

Fairer Aberdeen – Youth Clubs

Aberdeen University Student Association – Youth Clubs and Summer Outing to Camperdown Park

GaPP - Donation towards GaPP activities

MacRobert Trust – Core - Befriending

Aberdeen City Council – Young persons grant for residential – Edinburgh trip

Aberdeen Harbour Board - Donation to support holiday play schemes

Barrett Homes – Donation towards school bags

Centrica – Donation towards Halloween party

Robertson Trust - Donation towards MCR Pathways

Henry Smith Charity - Donations towards the salary and costs of a new Befriending Support Worker

STV Children’s Appeal - Donations towards GaPP activities

Ina Scott Sutherland Trust - Donation towards core befriending

Barrack Charitable Trust - Donation towards Easter play schemes

Inspiring Scotland – Government scheme for intensive befriending - Intandem

The Budge Foundation - Donation towards MCR Pathways - Aberdeen

Apache North Sea – Refurbishment of media room

Harold Carter Trust - Donation towards Family Food Initiative

John Robertson Mortification Trust - Donation towards a Befriending relationship in Peterhead

NHS Health - Donation towards the Family Food Initiative

RS MacDonald - Donation towards a Befriending support worker salary

Crerer Hotels - Donation towards a Mentoring co-ordinator salary

Aberdeen City Council - Rent and core costs

Donations - Various donated goods and services from various organisation.

Befriend A Child
(A company limited by guarantee)
Notes to the financial statements (continued)

12 Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,793	16,750	18,543
Cash at bank	38,761	118,697	157,458
Other net current assets	2,439	-	2,439
	<hr/>	<hr/>	<hr/>
Net assets at 31 March 2017	42,993	135,447	178,440
	=====	=====	=====

13 Operating lease commitments

At the reporting end date, the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2017 £	2016 £
Within one year	61,832	66,099
Between two and five years	189,213	37,749
	=====	=====

During the year, the company entered into a new lease for its office premises which is why the commitment has significantly increased.

14 Reconciliation of net expenditure to net cash flows used by operating activities

	2017 £	2016 £
Net movement in funds	57,841	(56,500)
Donated capital assets	-	(25,000)
Add back depreciation charge	11,347	3,228
Interest income shown in investing activities	(32)	(60)
(Increase)/decrease in debtors	(12,376)	17,241
Increase/(decrease) in creditors	5,397	(20,256)
	<hr/>	<hr/>
Net assets at 31 March 2017	62,177	(81,347)
	=====	=====

15 Control

The company is controlled by the directors.

Befriend A Child
(A company limited by guarantee)
Notes to the financial statements (continued)

16 Related parties

Befriend a Child shares a director with Simply Self Storage Limited. During the year Simply Self Storage Limited made donations of £NIL (2016 -£100) and paid £750 (2016 - £750) for a table at the Big Kids Ball.

Befriend a Child also shares a director with Aberdeen & Grampian Chamber of Commerce and Brebner Consulting Limited. During the year payments totalling £184 (2016 - £Nil) for training costs and £336 (2016 - £Nil) for membership fees were paid to Aberdeen & Grampian Chamber of Commerce. During the year Brebner Consulting Ltd paid £750 (2016 - £Nil) for a table at the Big Kids Ball.

There were no balances outstanding at the year end for any of the above organisations.