

**LINK BEFRIENDING PROJECT EAST FIFE**

**Accounts**

**For the Year to 31st March 2021  
Scottish charity no. SC027493**

**Principal Account**

## **INDEX**

<b>Trust Information.....</b>	<b>1</b>
<b>Trustees' Report .....</b>	<b>2/3</b>
<b>Independent Examiners' Report.....</b>	<b>4</b>
<b>Statement of Receipts &amp; Payments.....</b>	<b>5</b>
<b>Notes to the Statement of Receipts &amp; Payments.....</b>	<b>6</b>
<b>Notes to the Accounts .....</b>	<b>7</b>

## LINK BEFRIENDING PROJECT EAST FIFE

### TRUST INFORMATION

#### Trustees

Susan Matson Chairperson  
Dorothy Woolley Secretary  
Lisa Hainey Treasurer  
Diane Hastie Vice Chair  
Amy Jean Cordell Baird (until July 2020)  
Susan Jane Clayton (until September 2020)  
Lorraine Anne Wills (until September 2020)  
Brian Norman Duffy (until September 2020)  
Rebecca Hutchison (since October 2020)  
Liam Hayman (since October 2020)  
Ailsa Wallace (since June 2021)  
Carole-Ann Anderson (since June 2021)  
Gill Lyth (since September 2021)  
Emilia Burghelea (since June 2021)

Shelley Crombie - Fife Council Link Officer

#### Solicitors

Thorntons Law LLP  
Whitehall House  
33 Yeaman Shore  
Dundee  
DD1 4BJ

#### Independent Examiners

Linda Leighton  
Thorntons Law LLP  
Whitehall House  
33 Yeaman Shore  
Dundee  
DD1 4BJ

#### Bankers

Royal Bank of Scotland  
Glenrothes (A) Branch  
3 Falkland Gate  
Kingdom Centre  
Kirkcaldy  
KY7 5NS

## **LINK BEFRIENDING PROJECT EAST FIFE**

### **CHARITY REFERENCE SC027493**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31st March 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

LINK is an unincorporated voluntary organisation established in 1996 and governed by constitution.

#### **TRUSTEE RECRUITMENT AND APPOINTMENT**

Membership is open to anyone. LINK is managed by a committee elected at the Annual General Meeting. Members of this committee serve for a year and stand for re-election at the AGM. LINK is a member of Befriending Networks and works within their good practice guidelines. LINK is also a member of Fife Voluntary Action, Volunteer Health Scotland and a Living Wage Accredited employer.

#### **CHARITABLE PURPOSES**

The aims of the group shall be to relieve the poverty, suffering and distress, advance the education of and promote the welfare of the inhabitants of the East Fife area who have or have had mental health problems and are identified as being socially and rurally isolated by the provision of a befriending service to encourage them to participate more fully in the life of the community.

#### **TRUSTEES**

The trustees during the year were:

Susan Matson	Chairperson
Dorothy Woolley	Secretary
Lisa Hainey	Treasurer
Diane Hastie	Vice Chair
Amy Jean Cordell Baird (until July 2020)	
Susan Jane Clayton (until September 2020)	
Lorraine Anne Wills (until September 2020)	
Brian Norman Duffy (until September 2020)	
Liam Hayman (from October 2020)	
Rebecca Hutchison (from October 2020)	

#### **MAIN ACTIVITIES**

LINK operates two befriending projects. One for adults and one for young people (12 – 18 years old), which also covers Levenmouth and Glenrothes. The projects recruit, train and support appropriate volunteers and match them with people referred to LINK by a recognised key workers. Both projects employ a part-time Project Manager working 27 hours per week who support and train 18 volunteers in the adolescent project and 17 in the adult project, many of whom have experienced poor mental health themselves. The adult project employs an administrative assistant for 5 hours a week and a Project Co-ordinator for Levenmouth for 16 hours per week to support and train a further 8 volunteers. The adolescent project, having secured additional funding, from July 2019, also employs a Project Co-ordinator for 16 hours per week to support and train a further 8 volunteers in the Glenrothes area.

## **SUMMARY OF MAIN ACHIEVEMENTS**

LINK is now in its 24<sup>nd</sup> year and has received over 500 referrals. Over the past year LINK received 26 new referrals (11 for the adult project and 15 for the adolescent project), and LINK has provided a service to 36 individuals in the Adolescent Project this year and the Adult Project has 17 matches. 37 volunteers contributed their skills over the two projects (19 in the adolescent project and 16 in the Adult Project). Volunteer training was put on hold due to COVID however new on-line training packages have been developed by staff and will be used moving forwards. Both projects have secured significant funding grants this year from the National Lottery Community Fund Scotland and Children in Need, securing LINK's ongoing work through until 2023. The Project Managers and Co-ordinators have continued working through the COVID-19 pandemic, adjusting and adapting to new ways of working, preparing on line training packages and facilitating contact between volunteers and service users on an on-line basis, maintaining these vital relationships.

## **DONATIONS**

LINK has provided over 4,000 hours of volunteering support to people in East Fife, Levenmouth and Glenrothes. The Projects, in collaboration with NHS Fife provided and delivered training to the volunteers; Fife Voluntary Action provides guidance and administrative support. Local businesses have donated goods for social events in terms of food for picnics and barbeques and reduced prices for meals or activities.

## **ACCOUNTS**

The Accounts show the overall financial position of the Trust at 31st March 2021 including the net movement of funds during the year. Corresponding figures for the year ended 31st March 2020 are also shown.

## **RESERVES POLICY**

It is the policy of the management committee to have sufficient reserves to ensure the continued operation of the two projects, until such time as funding can be sought. The projects are funded by grants and the application process alone can take considerable time to conclude.

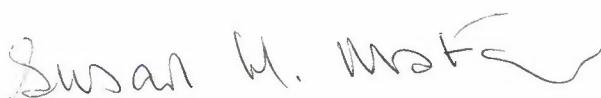
## **RISK MANAGEMENT**

The Trustees have assessed the major risks to which the organisation is exposed, in particular, those relating to the operations and finances of the Organisation, and are satisfied that systems are in place to mitigate the Charity's exposure to the major risks.

The Trustees consider that this report, combined with the Accounts and Notes provides all the necessary information about the organisation.

This report was approved by the Trustees on 22/12/2021 and signed on their behalf by

TRUSTEE

  
SUSAN MATSON

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF LINK BEFRIENDING PROJECT EAST FIFE**

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 5 to 7.

### **Respective Responsibilities of the 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 and report on the accounts under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

This report is made to the trustees as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trust and the trustees for my work or for this report.

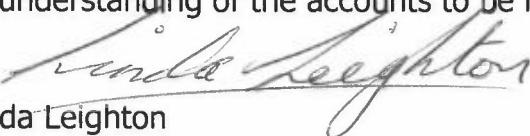
### **Basis of Independent Examiner's Statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent Examiner's Statement**

In the course of my examination no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
  - ◆ To keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts regulations, and
  - ◆ To prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts regulations have not been met, or
2. To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Linda Leighton  
Trust Accountant  
Thorntons Law LLP

13/12/2021

Whitehall House  
33 Yeaman Shore  
Dundee  
DD1 3BJ

**LINK SC027493****STATEMENT OF RECEIPTS & PAYMENTS  
FOR THE PERIOD ENDED 31 MARCH 2021**

	Note	Restricted Funds Project Projects	2021		2020
			Projects		£
			Adult	Adolescent	
<b>RECEIPTS</b>					
Donations		49.96		49.96	-
Grants	2	47,731.73	61,538.20	109,269.93	72,061.96
Investment income		21.53	34.93	56.46	65.48
Repayments of expenses		-	119.47	119.47	-
<b>Total Income</b>		<b>47,803.22</b>	<b>61,692.60</b>	<b>109,376.35</b>	<b>72,127.44</b>
<b>PAYMENTS</b>					
<b>Charitable activities</b>					
Staff Costs	3	39,389.14	38,384.43	77,773.57	71,667.93
General Expenses	4	1,789.75	1,417.81	3,207.56	3,398.00
Governance		-	-	-	-
Cash Expenses	5	4,600.18	2,242.02	6,842.20	21,156.65
Other Cash Expenses		-	-	-	-
<b>Total Expenditure</b>		<b>45,779.07</b>	<b>42,044.26</b>	<b>87,823.33</b>	<b>96,222.58</b>
<b>Surplus/(Deficit) for year</b>		<b>2,024.15</b>	<b>19,648.34</b>	<b>21,553.02</b>	<b>(24,095.14)</b>
<b>STATEMENT OF BALANCES AT 31 MARCH 2021</b>					
Opening Balances		29,794.96	50,492.82	80,287.78	107,536.56
Petty Cash accounts		3,620.97	1,081.00	4,701.97	1,548.33
Surplus(Deficit) for year		2,024.15	19,648.34	21,672.49	(24,095.14)
<b>Closing Balances</b>	1	<b>35,440.08</b>	<b>71,222.16</b>	<b>106,662.24</b>	<b>84,989.75</b>
Represented by:					
Bank at 31/03/21		30,034.29	69,668.63	99,702.92	80,287.78
Petty Cash accounts		5,405.79	1,553.53	6,959.32	4,701.97
		<b>35,440.08</b>	<b>71,222.16</b>	<b>106,662.24</b>	<b>84,989.75</b>

These accounts were approved by the Trustees on

22 DECEMBER 2021and signed on their behalf by: SUSAN MATSON

Chairperson

Susan M. Matson

**Notes to the Statement of Receipts & Payments Accounts for the Year ended  
31st March 2021**

1. There are no unrestricted funds. All grants and income are given to the specific projects and as such are restricted to that project.

	Adult	Adolescent
<b>2. Grants</b>		
Fundraising		183.97
Fife Council	10,632.36	
Kilrymont Rotary Club		250.00
Children In Need BBC		23,609.15
Mary Moore Trust	4,000.00	4,000.00
R & A Grant		1,500.00
Young Start		30,000.00
Adjustments re Petty Cash	835.04	1,995.08
The Giving Lottery	75.60	
The Giving Machine	36.73	
National Lottery Community Fund Scotland	32,152.00	
	<hr/> <b>£ 47,731.73</b>	<hr/> <b>£ 61,538.20</b>

**3. Staff Costs**

Wages	30,165.86	29,488.36
Pensions	1,914.85	1,914.85
Homeworking Expenses	570.00	492.00
Mileage	510.75	798.30
HMRC	6,227.68	5,690.92
	<hr/> <b>£ 39,389.14</b>	<hr/> <b>£ 38,384.43</b>

**4. General Expenses**

Insurance	330.07	330.07
Homeworking Expenses		
IT Support	576.00	576.00
Consultation		340.00
Living Wage Accreditaion	36.00	36.00
Share of Fundraising Costs	57.14	
I.Roc Licence	300.00	
Miscellaneous expenses	490.54	135.74
	<hr/> <b>£ 1,789.75</b>	<hr/> <b>£ 1,417.81</b>

**5. Petty Cash Expenses**

Volunteer Expenses	1,428.86	373.81
Project	575.84	464.10
Phone	148.00	-
Stationery & Photocopying	197.03	88.52
Postage	245.49	148.02
Training	409.00	235.00
Gifts	411.44	77.10
Social Events	-	340.96
Equipment	-	451.97
Miscellaneous	484.52	62.54
Write off petty cash discrepancy	700.00	
	<hr/> <b>£ 4,600.18</b>	<hr/> <b>£ 2,242.02</b>

**LINK BEFRIENDING PROJECT EAST FIFE  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**Accounting Policies**

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

**Basis of Preparation**

The Accounts are prepared in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trust's transactional currency is pounds sterling, and rounding is to the nearest penny. The Trustees consider that there are no material uncertainties that would lead them to question the Trust's ability to continue as a going concern.

**Major Funds**

The Trust consists of two funds. Both the Adult Fund & Adolescent Fund are restricted funds. Movements on the funds is shown in the Statement of Receipts & Payments.

**Income**

Grants received and other income represent amounts received in the accounts year.

**Expenditure**

All expenditure is recognised when paid. Irrecoverable VAT is included in the related expenditure.

Charitable activities include all expenditure associated with services provided.

**Material Commitments**

There were no material commitments at 31st March 2021 other than those already provided for in the accounts.

**Guarantees and Contingent Liabilities**

There were no guarantees or contingent liabilities at 31st March 2021.

**Secured Loans**

There were no loans or other liabilities secured on the Trust's assets at 31st March 2021.

**Independent Examiner**

The Trustees approve the appointment of the Independent Examiner as detailed in the Report of the Trustees in these Accounts.

**Employees**

The Trust had four employees during the year.

**Remuneration of Trustees**

No remuneration or reimbursement of expenses was paid in respect of the services of Trustees. The Trustees made no donations to the charity during the year.