

LINK BEFRIENDING PROJECT EAST FIFE

Accounts

**For the Year to 31st March 2025
Scottish charity no. SC027493**

Principal Account

INDEX

Trust Information.....	1
Trustees' Report	2/3
Independent Examiners' Report.....	4
Statement of Receipts & Payments.....	5
Notes to the Statement of Receipts & Payments.....	6/7
Notes to the Accounts	8

LINK BEFRIENDING PROJECT EAST FIFE

TRUST INFORMATION

Trustees

Susan Matson Chairperson
Dorothy Woolley Secretary
Lisa Hainey Treasurer
Neil Kinmont Vice Chair
Carole-Ann Anderson
Alison Clissold
Jacqueline Goodall

Lee-Anne Sloan - LINK Officer, Fife Council

Independent Examiner Euan Farquhar CA
16 Groves Place
Glenrothes
Fife
KY7 6QT

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 2025

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
Neil Kinmont	Vice Chair
Rebecca Hutchison	- resigned 19 June 2024
Justine Retford	- appointed 7 June 2023 resigned 19 June 2024
Emilia Burghlea	- resigned 19 June 2024
Lee Graham	- appointed 7 June 2023 resigned 19 June 2024
Alison Clissold	- appointed 2 November 2023
Carole-Ann Anderson	- appointed March 2025
Jacqueline Goodall	- appointed 1 August 2024

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 21 hours per

week to support and train a further 14 volunteers in the Glenrothes area.

SUMMARY OF MAIN ACHIEVEMENTS

LINK is now in its 28th year and has received over 500 referrals. Over the past year LINK received 57 new referrals (17 for the adult project and 40 for the adolescent project), and LINK has provided a service to 42 individuals in the Adolescent Project this year and the Adult Project has had 32 matches over the year. 64 volunteers contributed their skills over the two projects (36 in the adolescent project and 28 in the Adult Project, with some befriending more than one service user. There have also been 11 Trustee Volunteers). The Project Managers and Co-ordinators continue to train and support new volunteers using a mix of on-line and in person training.

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 2025 including the net movement of funds during the year. Corresponding figures for the year ended 31st March 2024 are also shown.

RESERVES POLICY

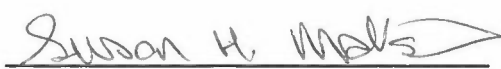
It is the policy of the management committee to have sufficient reserves to ensure the continued operation of the two projects, until such time as funding can be sought. The projects are funded by grants and the application process alone can take considerable time to conclude.

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 24/12/25 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 2025 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.

Signature:



Date:

19/12/25

Euan Farquhar CA
16 Groves Place
Glenrothes
Fife
KY7 6QT

LINK SC027493**STATEMENT OF RECEIPTS & PAYMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

	Note	Restricted Funds Project		2025	2024
		Projects		£	£
		Adult	Adolescent		
RECEIPTS					
Donations		-	-	-	-
Grants	2	63,675.27	79,160.84	142,836.11	134,879.78
Investment income		894.11	533.92	1,428.03	1,102.98
Repayments of expenses		-	-	-	-
Total Income		64,569.38	79,694.76	144,264.14	135,982.76
PAYMENTS					
Charitable activities					
Staff Costs	3	49,919.98	54,849.68	104,769.66	97,044.47
General Expenses	4	2,850.91	1,267.64	4,118.55	2,320.26
Cash Expenses	5	11,874.68	13,582.13	25,456.81	17,313.44
Other Cash Expenses		-	-	-	-
Total Expenditure		64,645.57	69,699.45	134,345.02	116,678.17
Surplus/(Deficit) for year		(76.19)	9,995.31	9,919.12	19,304.59

STATEMENT OF BALANCES AT 31 MARCH 2025

Opening Balances		63,820.14	43,041.26	106,861.40	91,232.96
Petty Cash accounts		9,917.78	3,005.22	12,923.00	9,246.85
Surplus(Deficit) for year		(76.19)	9,995.31	9,919.12	19,304.59
Closing Balances	1	73,661.73	56,041.79	129,703.52	119,784.40
Represented by:					
Bank at 31/03/25		63,018.63	54,018.70	117,037.33	106,861.40
Petty Cash accounts		10,643.10	2,023.09	12,666.19	12,923.00
		73,661.73	56,041.79	129,703.52	119,784.40

These accounts were approved by the Trustees on

24/12/25

and signed on their behalf by: SUSAN MATSON Chairperson

Susan H. Matson

**Notes to the Statement of Receipts & Payments Accounts for the Year ended
31st March 2025**

1. All grants and income are given to the specific projects and as such are restricted to that project. Unrestricted funds within the projects are identified below.

	Adult	Adolescent
2. Grants		
Fife Council	12,214.64	5,000.00
Fife Council - Wellbeing Walks	1,505.03	
Young Start Funding		32,137.00
Bank of Scotland Foundation		20,000.00
Big Lottery Funding	39,062.00	
St Andrews Ball		1,000.00
Agnes Hunter's Trust	6,000.00	
Fife Health Board		4,400.00
Kiltwalk Fundraising *	1,000.00	320.00
Bayne's Charitable Foundation	150.00	
Repayment of Petty Cash	3,500.00	2,500.00
Mary Moore Trust		3,000.00
R&A Golf Club		2,000.00
The Cosmos Centre		500.00
Bauer Radio - Cash for Kids		611.50
Fife Apprenticeship Awards		3,524.57
ASDA		500.00
Groundwork UK - Tesco		1,125.00
Ceres Inn Raffle *		180.00
Funds from Adult Project *		890.69
Collection Tin Funds *		33.71
Misc Donations *	243.60	1,438.37
Interest *	894.11	533.92
	<u>£ 64,569.38</u>	<u>£ 79,694.76</u>

* Unrestricted Income

3. Staff Costs		
Wages	33,918.54	39,315.05
Pensions	3,276.25	3,808.04
Homeworking Expenses	684.00	516.00
Mileage	1,593.70	2,940.65
HMRC	10,447.49	8,269.94
	<u>£ 49,919.98</u>	<u>£ 54,849.68</u>

4. General Expenses		
Insurance	375.36	375.36
IT Support	638.88	638.88
Living Wage Accreditaion	41.40	41.40
Payroll	117.00	117.00
Payment to Adolescent Account	890.69	
Quest IT - purchase of laptop	692.58	
Caroline Rochford Consulting	95.00	95.00
	<u>£ 2,850.91</u>	<u>£ 1,267.64</u>

5. **Petty Cash Expenses**

Volunteer Expenses	3,141.02	6,466.55
Project	1,835.17	2,505.31
Phone	144.00	-
Stationery & Photocopying	341.50	235.15
Postage	161.75	123.10
Training	228.60	198.77
Gifts	32.09	41.62
Social Events	-	977.60
Fees	-	199.50
Equipment	-	187.74
Miscellaneous	5,990.55	2,646.79
	<u>£ 11,874.68</u>	<u>£ 13,582.13</u>

**LINK BEFRIENDING PROJECT EAST FIFE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

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.

Receipts

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

Payments

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 2025 other than those already provided for in the accounts.

Guarantees and Contingent Liabilities

There were no guarantees or contingent liabilities at 31st March 2025.

Secured Loans

There were no loans or other liabilities secured on the Trust's assets at 31st March 2025.

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.