

REGISTERED COMPANY NUMBER: SC282564 (Scotland)
REGISTERED CHARITY NUMBER: SC037677

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2016
for
Scottish Mentoring Network**

DCH Carslaw CA
MacMillan Craig, Chartered Accountants
Festival Business Centre
150 Brand Street
Glasgow
G51 1DH

Scottish Mentoring Network

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Scottish Mentoring Network

Report of the Trustees for the Year Ended 31 March 2016

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 2016. 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 for Smaller Entities (the FRSSE) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

For a number of years mentoring has played an increasingly significant role in the development of individuals and organisations across all sections of Scottish society. A clear need was identified for an organisation in Scotland able to: keep track of developments, work with policy makers and national organisations to promote the use of mentoring, focus on strategic issues for mentoring in Scotland and provide quality assurance. Scottish Mentoring Network, which had previously existed as an informal grouping of individuals and organisations interested in mentoring, was incorporated as a not for profit membership organisation in 2005 to meet this need. SMN is also a charity registered in Scotland. SMN's charitable objectives lead it to focus on the role of mentoring in relation to social inclusion, diversity and equality. It does though encompass all sectors in Scotland including private sector companies utilising mentoring in pursuit of a corporate social responsibility and/or diversity agenda.

Mission:

To be the influential body and voice of mentoring in Scotland.

The Scottish Mentoring Network aims:

- To provide a national forum that will influence the development of mentoring across all sectors
- To inform policy and decision makers in Scotland.
- To foster a community of good practice in mentoring and enable the sharing of good practice.
- To raise awareness of and promote the work of the network and its members across Scotland.

The objectives of the Network are:

1) To relieve poverty within Scotland ("the Operating Area").

The Scottish Mentoring Network (SMN) seeks to promote the use of mentoring as a non-stigmatising complement to other services on offer to groups affected by poverty and deprivation.

2) To advance education within the Operating Area.

SMN seeks to promote the use of mentoring within educational establishments as a means of better enabling those involved to engage with the learning process and achieve their potential. This includes encouraging mentoring between peers.

3) To relieve unemployment within the Operating Area in such ways as may be thought fit, including assistance to find employment.

SMN seeks to promote the contribution of mentoring to maximising the employability of those not currently in the workforce and enhancing the career progression of those in employment.

4) To help young people resident in the Operating Area to develop their physical, mental and spiritual capacity so that they may grow to full maturity as individuals and as members of society.

SMN promotes the use of mentoring with young people in a variety of settings within communities.

5) To promote, establish, operate and/or support other schemes of a similar charitable nature for the benefit of the residents of the Operating Area.

SMN is committed to supporting the establishment of, and working in partnership with, like models across Scotland giving access at a local/thematic level to an operational peer support network.

Scottish Mentoring Network

Report of the Trustees for the Year Ended 31 March 2016

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Achievements against the Operational business plan objectives are as follows:

Quality Standard

SMN strives to raise the quality level of mentoring schemes within Scotland and to encourage organisations to obtain a relevant quality award where appropriate. The SMN Project Quality Award which became operational during 2011/12 has now been achieved by twelve member organisations with several others working towards achieving this award. SMN's Good Practice Guide has proved to be an extremely popular resource and is being well used by member projects. For ease of access and administration both the Project Quality Award and the Good Practice Guide are fully accessible online to members.

The Life Changes Trust's national mentoring pilot for peer mentoring support for young people transitioning out of care has placed a condition on all applicants that they must either currently hold the SMN Project Quality Award or be prepared to work towards it and we are supporting all projects which have been awarded funding to achieve the award.

SMN has extended the use of the customised peer mentoring and support training and qualifications (originally developed for lone parents) to other organisations dealing with vulnerable client groups. The programme is now offered for use in sectors and areas of Scotland with Tayside Council on Alcohol now delivering training for the award in-house. SMN is an accredited centre recognised by the Scottish Qualifications Authority and offers assessment; internal verification support and a quality management service to members seeking to offer the Customised Award in Peer Mentoring and Support (CAPMS).

SMN, through Glasgow Mentoring Network, commissioned work to develop a qualifications at SCQF Level 7 for mentoring co-ordinators and for mentors which will be available to members throughout Scotland. These awards are proving to be very popular with member organisations with 72 people achieving the Mentoring Co-ordinator award in the current financial year. In addition 18 people successfully completed the CAPMS.

Local and Thematic Mentoring Networks

Glasgow Mentoring Network (GMN), which has been established for sixteen years, continues to play a very active role in SMN whilst, at the same time, providing a range of valuable support to its own members. A part-time coordinator, based in Inverness, helps to support member organisations in the highlands and islands. Due to a reduction in resources it has not been possible to continue supporting local networks in other areas. However we plan to start developing Scotland wide thematic networks for specific themes in conjunction with partners and members.

SMN's annual National Conference was held in St Paul's & St George's church in November 2015 with more than 100 attendees and feedback was extremely positive. The SMN annual Recognition Awards for projects and mentors were presented and the overall winner of the Project of the Year was Move On.

Membership

Scottish Mentoring Network is an umbrella organisation with a primary objective of offering support, advice and training to its members. During the year there were 172 member organisations.

Partnership Working

The Trustees believe that strategic alliances and involvement with relevant organisations will help foster the productive use of mentoring in Scotland. In addition the work of SMN in connecting and advising its growing membership assists the Scottish Government in achieving some of its National Outcomes in areas such as employment, inclusion, education, justice and health.

SMN's Strategic Development Manager is a member of the Advisory Group established by the Scottish Government to investigate the feasibility of long term mentors being engaged to support Looked After Children and Young People as part of a strategy to provide more positive outcomes for this group. The Scottish Government has now agreed to take forward the recommendations of the Advisory Group and appointed a consultant to further develop a proposed national scheme. He is also advising the Life Changes Trust on a new peer mentoring programme for young people transitioning from care. In addition SMN has been supporting the Scottish Government's Justice Department and the Robertson Trust in the Reducing Reoffending Change Fund. This is aimed at reducing reoffending amongst women and persistent young male offenders by using mentoring as one of the key supports. SMN is supporting the six Public Social Partnerships contracted to deliver this work.

Scottish Mentoring Network

Report of the Trustees for the Year Ended 31 March 2016

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Good working relationships have been established with a wide range of local and national organisations across various sectors e.g. with YMCA Scotland in the extension of use of their successful Plusone mentoring programme and MCR Pathways in their schools based programme to improve educational outcomes for disadvantaged young people.

As noted above the Scottish Government granted SMN a further extension to the contract to manage the operation and finances of Generations Working Together. SMN's Strategic Development Manager has responsibility for managing the effective implementation of the GWT business plan and financial controls and reports. GWT is making really good progress in achieving the key objectives agreed with the Scottish Government's Equalities Unit. In particular GWT has seen the successful growth of local networks, offered training across Scotland and, developed a series of resources for use by members.

Scottish Mentoring Network participated in a European partnership for mentoring and befriending funded by the Grundtvig Lifelong Learning programme with partners from Germany, Italy and Switzerland as well as Befriending Networks in Scotland. This successful two year partnership concluded in September 2015 with the final report being accepted and a handbook of achievements and outcomes published online.

Evaluation Framework

The SMN Evaluation Framework is now available to all members and increasing use is being made of it. The outcomes from the evaluation of members' projects both via the SMN Framework and/or those required by Funders will not only provide essential information to members but collectively will also help assess the impact of mentoring on a national basis. Our second annual report "Mentoring Works" was produced in autumn 2015.

SMN Website

The website continues to be a key two way communication tool as well as a forum for dissemination of support, guidance and a bank of highly useful resources.

FINANCIAL REVIEW

Principal funding sources

Part funding for the core activities of the organisation was provided by the Scottish Government through its Third Sector Early Intervention Fund during the year to 31st March 2016. This fund is managed by Big Lottery Scotland. In order to maintain the level of services to members SMN contributed around 15% of total core costs from reserves.

The present funding climate continues to give real challenges to all organisations seeking to obtain public funding. The Board of SMN will continue to pursue all relevant avenues of securing ongoing funding and income generation and will maximise the benefit of in-kind donations.

Reserves policy

The board has determined that the charity should hold sufficient reserves (that is those funds that are freely available) to fulfil all legal and staff obligations and to provide for up to six months basic running costs. Unrestricted reserves at the end of the financial year are disclosed on page 8 of the accounts.

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

The maximum number of Directors at any one time is 12 of whom no more than 3 may be Local Mentoring Forum Member Directors, no more than 3 may be Thematic Mentoring Forum Member Directors, no more than 3 may be General Member directors and no more than 3 may be Co-opted Directors.

At each Annual General Meeting all directors are required to retire from office, but are then eligible for re-election. If, following completion of the elections at any AGM, there remains a vacancy or vacancies in any category of directors (excluding Co-opted Directors), the chairperson of the AGM may determine that any such vacancy be filled by a director appointed by another category of members, or that the vacancy be left unfilled.

Scottish Mentoring Network

Report of the Trustees for the Year Ended 31 March 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The governance of the Network is overseen by a Board of Directors of up to twelve people. At 31st March 2016 the Board had seven Directors plus the Company Secretary. Board members have involvement with mentoring and/or have experience in business management and development. The Board has a nominated Chair, Treasurer and Secretary. The Board normally meets four or five times per annum and receives feedback from the Network's Strategic Development Manager with whom day to day operational management rests.

Following receipt of a grant from the BIG Lottery Dynamic Inclusive Communities Fund a new full-time position of Network Development and Support Officer was created effective 2nd March 2009. At the conclusion of this grant the role of the NDSO was restructured and retitled to Quality and Support Officer to reflect the change in emphasis within the TSEI grant. SMN also employs a full time Membership Officer.

After being awarded an initial one year contract to manage the Scottish Centre for Intergenerational Practice (now Generations Working Together) a full-time National Development Officer was appointed in June 2011 and a part-time Administrator in July 2011. The Scottish Government Equalities Unit extended the contract for a further three years from 1st April 2012 and then for a further year but advised that funding would be reduced from 1st April 2015. As a consequence the part-time Administrator's post had to be made redundant effective 31st March 2015.

The board of Scottish Mentoring Network advised the Steering Group of Generations Working Together that Scottish Mentoring Network would not be able to continue to have management and legal responsibility for Generations Working Together beyond 31st March 2016. As a consequence Generations Working Together became a Scottish Charitable Incorporated Organisation with effect from 29th July 2015 and formed its own Board of Trustees. Scottish Mentoring Network continued to provide management oversight and financial services until 31st March 2016 after which time Generations Working Together SCIO became an independent organisation with total responsibility for all of its activities.

At the Board meeting of 9th March 2016 Jaqueline Thomas indicated that, in accordance with the terms of the Memorandum and Articles of Association and having served the full allowable term, she would now stand down as Chair whilst continuing as a director of SMN. The directors agreed Allison Calder would assume the role of Chair from the next board meeting.

Induction and training of new trustees

Scottish Mentoring Network has a Directors'/Trustees' Handbook which incorporates the Guidance for Charity Trustees by OSCR. All Trustees are selected for their relevant experience and ability to contribute to the governance and strategic direction of Scottish Mentoring Network. All new Trustees are briefed both by a more experienced Trustee and the Strategic Development Manager and there is an annual Board Development day.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC282564 (Scotland)

Registered Charity number

SC037677

Registered office

3rd Floor
Brunswick House
51 Wilson Street
Glasgow
G1 1UZ

Trustees

Ms J Thomas	
Ms M Cassidy	Treasurer
D R Surtees	
Ms G C McCarthy	
Ms I M Kerr	
Ms F H Ellis	
Ms A Calder	Chair

Company Secretary

I M Forbes

Scottish Mentoring Network

Report of the Trustees
for the Year Ended 31 March 2016

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

DCH Carslaw CA
MacMillan Craig, Chartered Accountants
Festival Business Centre
150 Brand Street
Glasgow
G51 1DH

Bankers

The Co-operative Bank
P.O. Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Approved by order of the board of trustees on 14 December 2016 and signed on its behalf by:



I M Forbes - Secretary

**Independent Examiner's Report to the Trustees of
Scottish Mentoring Network**

I report on the accounts for the year ended 31 March 2016 set out on pages seven to sixteen.

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. 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.

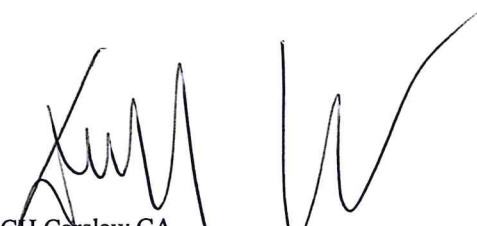
Independent examiner's statement

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.



DCH Carslaw CA
MacMillan Craig, Chartered Accountants
Festival Business Centre
150 Brand Street
Glasgow
G51 1DH

14 December 2016

Scottish Mentoring Network

Statement of Financial Activities
for the Year Ended 31 March 2016

	Notes	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	136,137	-	136,137	134,364
Charitable activities					
Mentoring Networks	4	22,610	2,936	25,546	33,046
Generations Working Together		-	48,700	48,700	129,230
Investment income	3	234	-	234	383
Total		<u>158,981</u>	<u>51,636</u>	<u>210,617</u>	<u>297,023</u>
EXPENDITURE ON					
Charitable activities					
Mentoring Networks	5	158,313	1,909	160,222	164,676
Generations Working Together		-	73,985	73,985	121,779
Total		<u>158,313</u>	<u>75,894</u>	<u>234,207</u>	<u>286,455</u>
NET INCOME/(EXPENDITURE)		<u>668</u>	<u>(24,258)</u>	<u>(23,590)</u>	<u>10,568</u>
Transfers between funds	17	<u>7,400</u>	<u>(7,400)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>8,068</u>	<u>(31,658)</u>	<u>(23,590)</u>	<u>10,568</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>178,130</u>	<u>35,727</u>	<u>213,857</u>	<u>203,289</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>186,198</u></u>	<u><u>4,069</u></u>	<u><u>190,267</u></u>	<u><u>213,857</u></u>

The notes form part of these financial statements

Scottish Mentoring Network

Balance Sheet
At 31 March 2016

	Notes	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
CURRENT ASSETS					
Debtors	15	31,380	-	31,380	25,405
Cash at bank		161,165	11,522	172,687	208,283
		<u>192,545</u>	<u>11,522</u>	<u>204,067</u>	<u>233,688</u>
CREDITORS					
Amounts falling due within one year	16	(6,346)	(7,454)	(13,800)	(19,831)
		<u>186,199</u>	<u>4,068</u>	<u>190,267</u>	<u>213,857</u>
NET CURRENT ASSETS					
		<u>186,199</u>	<u>4,068</u>	<u>190,267</u>	<u>213,857</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>186,199</u>	<u>4,068</u>	<u>190,267</u>	<u>213,857</u>
NET ASSETS					
		<u><u>186,199</u></u>	<u><u>4,068</u></u>	<u><u>190,267</u></u>	<u><u>213,857</u></u>
FUNDS					
Unrestricted funds	17			186,199	178,130
Restricted funds				4,068	35,727
				<u>190,267</u>	<u>213,857</u>
TOTAL FUNDS					
				<u><u>190,267</u></u>	<u><u>213,857</u></u>

The notes form part of these financial statements

Scottish Mentoring Network

Balance Sheet - continued
At 31 March 2016

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2016 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 special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 14 December 2016 and were signed on its behalf by:



Ms A Calder -Trustee



Ms M Cassidy -Trustee

Scottish Mentoring Network

Notes to the Financial Statements for the Year Ended 31 March 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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.

Expenditure

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.

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accounting fees.

Tangible fixed assets

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

Plant and machinery etc	- 33% on cost
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Taxation

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

Fund accounting

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 financial statements.

Pension costs and other post-retirement benefits

The charity did not operate any pension schemes for staff during the year but did make contributions towards the personal pension schemes of certain employees.

Scottish Mentoring Network

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

2. DONATIONS AND LEGACIES

	31.3.16	31.3.15
	£	£
Grants	<u>136,137</u>	<u>134,364</u>

Grants received, included in the above, are as follows:

	31.3.16	31.3.15
	£	£
Scottish Government: Third Sector Early Intervention	<u>136,137</u>	<u>134,364</u>

3. INVESTMENT INCOME

	31.3.16	31.3.15
	£	£
Deposit account interest	<u>234</u>	<u>383</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.16	31.3.15
		£	£
	Mentoring Networks	Generations Working Together	Total activities
	£	£	£
Grants	2,936	48,700	51,636
Conference fees	-	-	-
Membership fees	4,750	-	4,750
Accreditation	4,660	-	4,660
Training	13,200	-	13,200
Reimbursement of intern wages	-	-	-
	<u>25,546</u>	<u>48,700</u>	<u>74,246</u>
			<u>126,681</u>

Grants received, included in the above, are as follows:

	31.3.16	31.3.15
	£	£
Scottish Government	48,700	126,228
European Mentoring & Befriending Exchange Programme	2,936	453
	<u>51,636</u>	<u>126,681</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 6)	Grant funding of activities (See note 7)	Support costs (See note 8)	Totals
	£	£	£	£
Mentoring Networks	157,735	-	2,487	160,222
Generations Working Together	24,914	49,071	-	73,985
	<u>182,649</u>	<u>49,071</u>	<u>2,487</u>	<u>234,207</u>

Scottish Mentoring Network

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.16	31.3.15
	£	£
Staff costs	102,473	139,171
Insurance	463	462
Sundries	1,370	1,374
Payroll bureau fees	420	494
Staff induction & training	543	773
Staff travel & subsistence	4,020	6,796
Marketing	4,271	7,689
Website design, build & maintenance	2,925	-
Website registration & hosting	306	600
Rent	13,996	20,669
Printing, postage, stationery & telephone	495	3,277
Membership fees	315	390
Conferences & events	1,258	7,715
Quality Award & Accreditation	2,400	924
Bank charges	-	8
Network support	25,715	35,960
Training	44	8,043
Bad debts	207	-
Steering group expenses	244	692
Consultancy	1,800	4,166
GWT Local Authority, Education and Health Objectives	-	6,850
Sponsorship	-	1,990
SQA Customised Award	6,149	4,577
Learning and Development Units	11,040	14,968
Grundtvig EMBEP Project Expenditure	1,909	8,112
External evaluation	-	8,000
Redundancy	-	848
Monitoring & Evaluation	286	-
Depreciation	-	20
	<u>182,649</u>	<u>284,568</u>

7. GRANTS PAYABLE

The total grants awarded to institutions during the year were as follows:

	31.3.1	31.3.1
	£	£
Generations Working Together Scottish Charitable Incorporated Organisation	<u>49,071</u>	<u>-</u>

8. SUPPORT COSTS

	Governance costs £
Mentoring Networks	<u>2,487</u>

Support costs, included in the above, are as follows:

Scottish Mentoring Network

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

8. SUPPORT COSTS - continued

Governance costs

	31.3.16	31.3.15
	Mentoring Networks	Total activities
	£	£
Accountancy fees	2,487	1,887
	<u> </u>	<u> </u>

9. NET INCOME/(EXPENDITURE)

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

	31.3.16	31.3.15
	£	£
Depreciation - owned assets	-	20
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015.

Trustees' expenses

The charity met individual expenses incurred by trustees for services provided to the charity during the year by reimbursement of the trustees. The total of these expenses was £150 for travel costs. Two trustees were reimbursed.

11. STAFF COSTS

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

31.3.16	31.3.15
3	5
<u> </u>	<u> </u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	134,364	-	134,364
Charitable activities			
Mentoring Networks	32,593	453	33,046
Generations Working Together	-	129,230	129,230
Investment income	383	-	383
	<u> </u>	<u> </u>	<u> </u>
Total	167,340	129,683	297,023

Scottish Mentoring Network

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Mentoring Networks	156,209	8,467	164,676
Generations Working Together	-	121,779	121,779
Total	<u>156,209</u>	<u>130,246</u>	<u>286,455</u>
NET INCOME/(EXPENDITURE)	11,131	(563)	10,568
Transfers between funds	<u>18,500</u>	<u>(18,500)</u>	<u>-</u>
Net movement in funds	29,631	(19,063)	10,568
RECONCILIATION OF FUNDS			
Total funds brought forward	148,499	54,790	203,289
TOTAL FUNDS CARRIED FORWARD	<u><u>178,130</u></u>	<u><u>35,727</u></u>	<u><u>213,857</u></u>

13. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
At 1 April 2015 and 31 March 2016	<u>1,750</u>
AMORTISATION	
At 1 April 2015 and 31 March 2016	<u>1,750</u>
NET BOOK VALUE	
At 31 March 2016	<u><u>-</u></u>
At 31 March 2015	<u><u>-</u></u>

Scottish Mentoring Network

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

14. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2015 and 31 March 2016	<u>8,459</u>
DEPRECIATION	
At 1 April 2015 and 31 March 2016	<u>8,459</u>
NET BOOK VALUE	
At 31 March 2016	<u><u>-</u></u>
At 31 March 2015	<u><u>-</u></u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.16 £	31.3.15 £
Trade debtors	2,670	7,983
Other debtors	28,710	17,422
	<u>31,380</u>	<u>25,405</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.16 £	31.3.15 £
Trade creditors	3,890	13,747
Other creditors	7,426	-
Accruals and deferred income	2,484	6,084
	<u>13,800</u>	<u>19,831</u>

17. MOVEMENT IN FUNDS

	At 1.4.15 £	Net movement in funds £	Transfers between funds £	At 31.3.16 £
Unrestricted funds				
General fund	178,130	14,418	(6,349)	186,199
Third Sector Early Intervention	-	(13,749)	13,749	-
	<u>178,130</u>	<u>669</u>	<u>7,400</u>	<u>186,199</u>
Restricted funds				
Scottish Government/GWT	32,686	(25,286)	(7,400)	-
Grundtvig European Project	3,041	1,027	-	4,068
	<u>35,727</u>	<u>(24,259)</u>	<u>(7,400)</u>	<u>4,068</u>
TOTAL FUNDS	<u><u>213,857</u></u>	<u><u>(23,590)</u></u>	<u><u>-</u></u>	<u><u>190,267</u></u>

Scottish Mentoring Network

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,844	(8,426)	14,418
Third Sector Early Intervention	136,137	(149,886)	(13,749)
	<u>158,981</u>	<u>(158,312)</u>	<u>669</u>
Restricted funds			
Scottish Government/GWT	48,700	(73,986)	(25,286)
Grundtvig European Project	2,936	(1,909)	1,027
	<u>51,636</u>	<u>(75,895)</u>	<u>(24,259)</u>
TOTAL FUNDS	<u><u>210,617</u></u>	<u><u>(234,207)</u></u>	<u><u>(23,590)</u></u>

Scottish Government - Children, Young People and Families Voluntary Fund: For funding infrastructure including key staff and overhead costs.

Scottish Government/GWT: To manage Generations Working Together.

The European Mentoring and Befriending Programme (EMBEP) is funded by Grundtvig Lifelong Learning fund and is a partnership of organisations and projects from Germany, Italy, Scotland and Switzerland. This fund is to enable partners to exchange information and good practice both across and within the countries involved. It is specifically about improving outcomes for children and young people through enhancing the learning and practice of mentoring and befriending co-ordinators.

Transfers between funds

Transfers were made to the general fund from the Scottish Government fund which were a management fee of £2,900 and grant holders' costs of £4,500 incurred in managing Generations Working Together.

18. RELATED PARTY DISCLOSURES

Payments were made to Glasgow Mentoring Network during the year, which employs Jaqueline Thomas, a trustee, for work commissioned by the charity. The total amount paid was £15,188.

A payment of £1,310 was made to Morag Cassidy during the year, who is a trustee of the charity. This payment was for her work as a qualified person in accrediting applicants for an SQA award, the Customised Award in Peer Monitoring and Support.

Scottish Mentoring Network

Detailed Statement of Financial Activities
for the Year Ended 31 March 2016

	31.3.16 £	31.3.15 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	136,137	134,364
Investment income		
Deposit account interest	234	383
Charitable activities		
Grants	51,636	126,681
Conference fees	-	193
Membership fees	4,750	5,200
Accreditation	4,660	2,400
Training	13,200	24,800
Reimbursement of intern wages	-	3,002
	<hr/>	<hr/>
	74,246	162,276
	<hr/>	<hr/>
Total incoming resources	210,617	297,023
EXPENDITURE		
Charitable activities		
Wages	93,421	124,935
Social security	7,112	10,265
Pensions	1,940	3,971
Insurance	463	462
Sundries	1,370	1,374
Payroll bureau fees	420	494
Staff induction & training	543	773
Staff travel & subsistence	4,020	6,796
Marketing	4,271	7,689
Website design, build & maintenance	2,925	-
Website registration & hosting	306	600
Rent	13,996	20,669
Printing, postage, stationery & telephone	495	3,277
Membership fees	315	390
Conferences & events	1,258	7,715
Quality Award & Accreditation	2,400	924
Bank charges	-	8
Network support	25,715	35,960
Training	44	8,043
Bad debts	207	-
Steering group expenses	244	692
Consultancy	1,800	4,166
GWT Local Authority, Education and Health Objectives	-	6,850
Sponsorship	-	1,990
SQA Customised Award	6,149	4,577
Learning and Development Units	11,040	14,968
Grundtvig EMBEP Project Expenditure	1,909	8,112
Carried forward	182,363	275,700

This page does not form part of the statutory financial statements

Scottish Mentoring Network

Detailed Statement of Financial Activities
for the Year Ended 31 March 2016

	31.3.16	31.3.15
	£	£
Charitable activities		
Brought forward	182,363	275,700
External evaluation	-	8,000
Redundancy	-	848
Monitoring & Evaluation	286	-
Computer equipment	-	20
Grants to institutions	49,071	-
	<u>231,720</u>	<u>284,568</u>
Support costs		
Governance costs		
Accountancy fees	2,487	1,887
	<u>234,207</u>	<u>286,455</u>
Net (expenditure)/income	<u><u>(23,590)</u></u>	<u><u>10,568</u></u>

This page does not form part of the statutory financial statements