

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

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2019
for
Scottish Mentoring Network**

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

Scottish Mentoring Network

**Report of the Trustees
for the Year Ended 31 March 2019**

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 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Scottish Mentoring Network

Report of the Trustees for the Year Ended 31 March 2019

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 a charity registered in Scotland and a company Limited by Guarantee.

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:

Scottish Mentoring Network aims to influence policy and practice to increase the scale, quality and impact of mentoring in Scotland.

The three priorities are:

- increase the scale of mentoring in Scotland and the number of people in Scotland who benefit from mentoring
- increase the quality and effectiveness of mentoring to improve the outcomes delivered through mentoring
- raise the profile of mentoring and the awareness of the impact of mentoring to encourage funders, policy makers and those responsible for the development of new programmes to consider the development of more mentoring in Scotland especially for disadvantaged groups.

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 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Achievements against the Operational business plan objectives are as follows:

Quality Standards

SMN strives to raise the quality level of mentoring schemes within Scotland and to encourage organisations to obtain a relevant quality award where appropriate. During 2018-19, SMN's Project Quality Award was achieved for the first time by Queen Margaret University's Employer Mentoring project in Glasgow, Volunteer Glasgow's Intandem project, Growbiz Perthshire, Glasgow Caledonian University's CONNECT project, Action for M.E.'s project and Move On's Intandem Mentoring project. In addition, Tayside Council on Alcohol's Link UP/Right Track mentoring project, Lochaber Hope, Barnardo's South Ayrshire and Move On's general mentoring service were re-accredited during the year. A number of other member organisations are currently working towards achieving the award. SMN's Good Practice Guide continues to be an extremely popular resource and is being well used by member projects. For ease of access and administration for members 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 placed a condition on all applicants that they must either currently hold the SMN Project Quality Award or be prepared to work towards it. Inspiring Scotland, who manage the Scottish Government funded national Intandem programme launched in July 2016 to use mentoring to support children and young people Looked After by their local authority but living at home, have also made it a condition for the projects they are funding. We are supporting all projects which have been awarded funding to achieve the award.

Training

During the year SMN continued to deliver the three training programmes originally launched in 2017-18: the Professional Certificate in Coordinating Mentoring Programmes which has been accredited at Level 9 on the Scottish Credit and Qualifications Framework; the Professional Practice Award in Mentoring accredited at Level 7, and the Training Guidance course that SMN developed for staff who have responsibility for training mentors. In addition to the scheduled training courses, SMN also delivered the Professional Practice Award in Mentoring on an in-house basis to a member organisation.

SMN members can also access SMN's Customised Award in Peer Mentoring and Support for Vulnerable Groups (CAPMS). This provides training and qualifications (originally developed for lone parents) to organisations dealing with vulnerable client groups. The programme is available to use in all sectors and areas of Scotland with Tayside Council on Alcohol currently delivering in-house training for the award. 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.

During the course of the year, SMN worked with a digital developer to design a new online training service. The new service, Mentor Training Assessment, enables mentoring co-ordinators to put their mentors' knowledge to the test. The assessment tests the topics covered in the Training Guidance for Mentoring Co-ordinators course, and allows mentors to have a tangible assessment of their knowledge and understanding.

All of SMN's training activity increases the number of trained mentors in Scotland. It also improves access to mentoring support for increasing numbers of disadvantaged and vulnerable people.

Local and Thematic Mentoring Networks

SMN continued to grow our range of regional and thematic networks over the course of the year. This enabled us to increase the sharing of good practice and experience around Scotland. At the end of the financial year, we had regional networks covering Greater Glasgow, Edinburgh and Lothians, Fife and Tayside, Ayrshire and Central. In addition there were Thematic Networks for projects working specifically in Education and Justice.

Glasgow Mentoring Network (GMN), which provided a range of valuable support to its own members and played a very active role in SMN, wound up its activities in autumn 2018.

Scottish Mentoring Network

Report of the Trustees for the Year Ended 31 March 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Annual Conference

SMN's annual National Conference was held in St Paul's and St George's Church (conference centre) in Edinburgh, in November 2018 with 92 attendees from 51 different organisations and feedback was again extremely positive. The SMN annual Recognition Awards for projects and mentors were presented and the overall winner of the SMN Project of the Year award was MCR Pathways. There was also a special Lifetime Achievement for Services to Mentoring Award for Jacqueline Thomas. Jacqueline was one of the founder members of Glasgow Mentoring Network, an organisation which was pivotal in the development of Scottish Mentoring Network. SMN also said farewell to its Strategic Development Manager, Iain Forbes, at the conference and thanks him for his positive contribution to the organisation over the past 10 years.

National Campaign

SMN launched its first national campaign at the National Conference in November. The objective of the #MentoringWorks campaign was to raise the profile of mentoring in Scotland and showcase the vital work of SMN member projects. The campaign peaked with a showcasing and networking event in the Scottish Parliament in February.

Membership

Scottish Mentoring Network is an umbrella organisation with a primary objective of offering support, advice and training to its members. At the end of the financial year 2018-19, we had 191 members, although we lost 16 members during the course of the year for reasons out with their control, i.e. cessation of funding for mentoring, unable to continue membership due to funding constraints. We also welcomed 9 new members during the same period.

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, e.g. "we grow up loved, safe and respected so that we realise our full potential" and "we tackle poverty by sharing opportunities, wealth and power more equally".

Following the work of an advisory group, which involved SMN, the Scottish Government launched the Intandem mentoring programme in July 2016. This programme supports children and young people who are looked after at home. SMN continues to liaise with Inspiring Scotland (the fund manager for Intandem) and to support all of the projects which received funding. SMN has also continued to liaise with the Life Changes Trust on their peer mentoring programme for young people transitioning from care and to support their funded projects.

Good working relationships have been established with a wide range of local and national organisations across various sectors, for example with Aberlour Childcare Trust. The Trust's four existing mentoring projects have all been supported to achieve SMN's Quality Award and three of their mentoring co-ordinators have completed SMN's accredited training for mentoring co-ordinators.

Evaluation Framework

The SMN Evaluation Framework is available to all of our members. We collate statistics and "stories of change" from our members on an annual basis and publish a summary in our "Mentoring Works" series of publications. The outcomes from this, together with the evaluations required by funders, provide helpful information to members and contribute to assessing the impact of mentoring on a national basis.

The 2018 "Mentoring Works" publication, published in November, demonstrates the growth of mentoring in Scotland. At the time of its collation, there were over 9,000 trained mentors and over 10,000 mentees. Voluntary mentors were providing over 500,000 voluntary hours of mentoring, giving a value in kind of at least £6 million.

SMN Website

The website continues to evolve into an effective two way communication tool (e.g. allowing members to update their profiles as their projects evolve, enable those working towards the SMN Quality Award to submit evidence) as well as a channel for disseminating news, activity updates, guidance and providing a bank of highly useful resources.

Scottish Mentoring Network

Report of the Trustees for the Year Ended 31 March 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

FINANCIAL REVIEW

Principal funding sources

The Scottish Government provided part funding for the core activities of the organisation through the third year of its Children Young People and Families Early Intervention Fund during the year to 31st March 2019. This fund is managed by the CORRA Foundation.

In order to maintain the level of services to members SMN contributed under 20% of total core costs from reserves.

The present funding climate continues to pose real challenges to all organisations seeking to obtain public funding. The Board of SMN will continue to pursue all relevant avenues to secure ongoing funding and generate income. The Board will also 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The 2018 Annual General Meeting of SMN, held on 6th November 2018, adopted updated Articles of Association by special resolution.

Recruitment and appointment of new trustees

The maximum number of Directors at any one time is 12 of whom no more than 7 may be General Member Directors and no more than 5 may be Co-opted Directors

At each Annual General Meeting:

- Any General Member Director appointed during the period since the previous annual general meeting will retire from office and may stand for election;
- Out of the remaining General Member Directors, each General Member Director who has served for a continuous period of four years will retire from office and may stand for re-election. However, where the General Member Director has held office for a continuous period of eight years or more, they will not be eligible for re-election unless as agreed in exceptional circumstances by the directors;
- All Co-opted Directors will retire from office and will be eligible for re-appointment by the General Member Directors, except where they have served for a continuous period of eight years or more, when they will not be eligible for re-election.

When the notice of the annual general meeting is given to members, the Board will advertise the opportunity for General members to put themselves forward.

Scottish Mentoring Network

Report of the Trustees for the Year Ended 31 March 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The governance of Scottish Mentoring Network is overseen by a Board of Directors of up to twelve people. At 31st March 2019, the Board had nine 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 and Treasurer. The Chief Executive, appointed following the departure of the Strategic Development Manager, serves as Company Secretary.

The Board normally meet up to six times per annum and receives feedback from SMN's Chief Executive, with whom day to day operational management rests.

At the 31st March 2019, SMN's staff comprised

- Chief Executive (commenced employment 7th January 2019)
- Quality and Support Officer
- Network Development and Support Officer
- Administrator (commenced employment 10th September 2018)

Induction and training of new trustees

Scottish Mentoring Network has a Directors'/Trustees' Handbook which incorporates OSCR's Guidance for Charity Trustees. 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 Chief Executive and there is an annual Board Development day.

Related parties

There are no reportable related parties other than those notified in the Accounts.

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		- resigned 19.11.18
Mrs M Cassidy	Treasurer	
Ms G C McCarthy		- resigned 31.12.18
Ms F H Ellis		
Ms A Calder	Chair	
J M R Hinton		
Ms E M Macglone		- appointed 21.1.19
Ms M Duncan		- appointed 21.1.19
C J Martin		- appointed 21.1.19
C G Henderson		- appointed 21.1.19
Ms F A Reith		- appointed 21.1.19
		- resigned 23.7.19

Company Secretary

Ms M Watson

Scottish Mentoring Network

**Report of the Trustees
for the Year Ended 31 March 2019**

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 31 October 2019 and signed on its behalf by:

M. Watson

Ms M Watson - Secretary

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

I report on the accounts for the year ended 31 March 2019 set out on pages nine to nineteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (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 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.

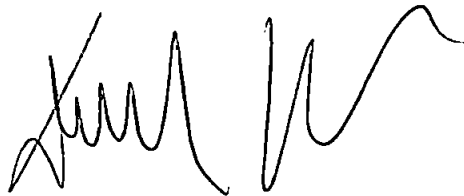
Independent examiner's statement

In 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 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

Date: 31 OCTOBER 2019

Scottish Mentoring Network

**Statement of Financial Activities
for the Year Ended 31 March 2019**

	Notes	Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	136,000	-	136,000	136,000
Charitable activities	4				
Mentoring Networks		38,963	-	38,963	20,600
Investment income	3	4	-	4	6
Total		<u>174,967</u>	<u>-</u>	<u>174,967</u>	<u>156,606</u>
 EXPENDITURE ON					
Charitable activities	5				
Mentoring Networks		204,893	-	204,893	181,335
NET INCOME/(EXPENDITURE)		<u>(29,926)</u>	<u>-</u>	<u>(29,926)</u>	<u>(24,729)</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		172,007	-	172,007	196,736
TOTAL FUNDS CARRIED FORWARD		<u><u>142,081</u></u>	<u><u>-</u></u>	<u><u>142,081</u></u>	<u><u>172,007</u></u>

The notes form part of these financial statements

Scottish Mentoring Network

**Balance Sheet
At 31 March 2019**

	Notes	Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
FIXED ASSETS					
Tangible assets	13	1,476	-	1,476	1,341
CURRENT ASSETS					
Debtors	14	34,317	-	34,317	34,529
Cash at bank		121,077	-	121,077	146,261
		<u>155,394</u>	<u>-</u>	<u>155,394</u>	<u>180,790</u>
CREDITORS					
Amounts falling due within one year	15	(14,788)	-	(14,788)	(10,124)
NET CURRENT ASSETS		<u>140,606</u>	<u>-</u>	<u>140,606</u>	<u>170,666</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>142,082</u>	<u>-</u>	<u>142,082</u>	<u>172,007</u>
NET ASSETS		<u>142,082</u>	<u>-</u>	<u>142,082</u>	<u>172,007</u>
FUNDS	16				
Unrestricted funds				142,082	172,007
TOTAL FUNDS				<u>142,082</u>	<u>172,007</u>

The notes form part of these financial statements

Scottish Mentoring Network

**Balance Sheet - continued
At 31 March 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

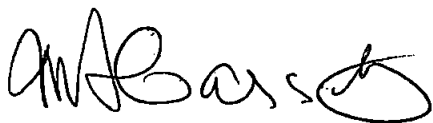
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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 charitable small companies.

The financial statements were approved by the Board of Trustees on 31 October 2019 and were signed on its behalf by:



Ms A Calder -Trustee



Mrs M Cassidy -Trustee

The notes form part of these financial statements

Scottish Mentoring Network

Notes to the Financial Statements for the Year Ended 31 March 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Scottish Mentoring Network is a registered charity with the Office of the Scottish Charity Regulator and a private company limited by guarantee incorporated in Scotland under the Companies Act 2006. The company number, address of the charity's registered office and the nature of its principal activities are set out in the Trustee's Report on pages 1-7.

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.

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.

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

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 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.

Scottish Mentoring Network

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

2. DONATIONS AND LEGACIES

	31.3.19	31.3.18
	£	£
Grants	<u>136,000</u>	<u>136,000</u>

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

	31.3.19	31.3.18
	£	£
Scottish Government Children, Young People and Families Early Intervention Fund	<u>136,000</u>	<u>136,000</u>

3. INVESTMENT INCOME

	31.3.19	31.3.18
	£	£
Deposit account interest	<u>4</u>	<u>6</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.19	31.3.18
	Mentoring Networks	Total activities
	£	£
Membership fees	5,950	5,250
Accreditation	6,330	2,900
Training	24,266	12,450
Miscellaneous income	2,417	-
	<u>38,963</u>	<u>20,600</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 6)	Support costs (See note 7)	Totals
	£	£	£
Mentoring Networks	<u>202,043</u>	<u>2,850</u>	<u>204,893</u>

Scottish Mentoring Network

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.19	31.3.18
	£	£
Staff costs	119,328	109,818
Insurance	836	360
Sundries	1,496	1,366
Payroll bureau fees	421	440
Staff recruitment & selection	1,150	-
Staff induction & training	1,805	982
Staff travel & subsistence	2,217	5,561
Marketing	533	456
Website registration & hosting	360	240
Rent	12,759	11,839
Membership fees	400	355
Conferences & events	5,500	5,292
Quality Award & Accreditation	1,898	1,640
Network support	13,850	16,797
Training	34,276	20,032
Bad debts	(150)	750
SQA Customised Award	2,870	594
Monitoring & Evaluation	518	1,240
Accountancy	-	684
Legal fees	1,440	-
Depreciation	536	159
	<u>202,043</u>	<u>178,605</u>

7. SUPPORT COSTS

		Governance costs
		£
Mentoring Networks		2,850
		<u>2,850</u>

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

Governance costs

	31.3.19	31.3.18
	Mentoring Networks	Total activities
	£	£
Independent examiner's fees	1,950	1,950
Legal fees	900	780
	<u>2,850</u>	<u>2,730</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.19	31.3.18
	£	£
Depreciation - owned assets	536	159
	<u>536</u>	<u>159</u>

Scottish Mentoring Network

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

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 £211 (2018: £44). Three trustees were reimbursed.

10. STAFF COSTS

	31.3.19	31.3.18
	£	£
Wages and salaries	109,699	99,410
Social security costs	6,004	6,451
Other pension costs	3,625	3,957
	<u>119,328</u>	<u>109,818</u>

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

	31.3.19	31.3.18
	4	4
	<u>4</u>	<u>4</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	136,000	-	136,000
Charitable activities			
Mentoring Networks	20,600	-	20,600
Investment income	6	-	6
Total	<u>156,606</u>	<u>-</u>	<u>156,606</u>
EXPENDITURE ON			
Charitable activities			
Mentoring Networks	181,335	-	181,335
Total	<u>181,335</u>	<u>-</u>	<u>181,335</u>
NET INCOME/(EXPENDITURE)	<u>(24,729)</u>	<u>-</u>	<u>(24,729)</u>

Scottish Mentoring Network

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	196,736	-	196,736
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>172,007</u>	<u>-</u>	<u>172,007</u>
12. INTANGIBLE FIXED ASSETS			Title & rights £
COST			
At 1 April 2018			1,750
Disposals			(1,750)
			<hr/>
At 31 March 2019			-
AMORTISATION			
At 1 April 2018			1,750
Eliminated on disposal			(1,750)
			<hr/>
At 31 March 2019			-
NET BOOK VALUE			
At 31 March 2019			-
			<hr/>
At 31 March 2018			-
			<hr/>
13. TANGIBLE FIXED ASSETS	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2018	237	2,520	2,757
Additions	-	671	671
	<hr/>	<hr/>	<hr/>
At 31 March 2019	237	3,191	3,428
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2018	237	1,179	1,416
Charge for year	-	536	536
	<hr/>	<hr/>	<hr/>
At 31 March 2019	237	1,715	1,952
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2019	-	1,476	1,476
	<hr/>	<hr/>	<hr/>
At 31 March 2018	-	1,341	1,341
	<hr/>	<hr/>	<hr/>

Scottish Mentoring Network

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19	31.3.18
	£	£
Trade debtors	8,150	5,550
Other debtors	26,167	28,979
	<u>34,317</u>	<u>34,529</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19	31.3.18
	£	£
Trade creditors	2,698	1,374
Deferred income	8,800	6,800
Accrued expenses	3,290	1,950
	<u>14,788</u>	<u>10,124</u>

16. MOVEMENT IN FUNDS

	At 1.4.18	Net movement in funds	Transfers between funds	At 31.3.19
	£	£	£	£
Unrestricted funds				
General fund	172,007	(29,893)	(32)	142,082
Children, Young People and Families Early Intervention Fund	-	(32)	32	-
	<u>172,007</u>	<u>(29,925)</u>	<u>-</u>	<u>142,082</u>
TOTAL FUNDS	<u>172,007</u>	<u>(29,925)</u>	<u>-</u>	<u>142,082</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	38,967	(68,860)	(29,893)
Children, Young People and Families Early Intervention Fund	136,000	(136,032)	(32)
	<u>174,967</u>	<u>(204,892)</u>	<u>(29,925)</u>
TOTAL FUNDS	<u>174,967</u>	<u>(204,892)</u>	<u>(29,925)</u>

Scottish Mentoring Network

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
Unrestricted Funds				
General fund	198,620	(29,123)	2,510	172,007
Children, Young People and Families Early Intervention Fund	(1,884)	4,394	(2,510)	-
	<u>196,736</u>	<u>(24,729)</u>	<u>-</u>	<u>172,007</u>
TOTAL FUNDS	<u>196,736</u>	<u>(24,729)</u>	<u>-</u>	<u>172,007</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,606	(49,729)	(29,123)
Children, Young People and Families Early Intervention Fund	136,000	(131,606)	4,394
	<u>156,606</u>	<u>(181,335)</u>	<u>(24,729)</u>
TOTAL FUNDS	<u>156,606</u>	<u>(181,335)</u>	<u>(24,729)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
General fund	198,620	(59,016)	2,478	142,082
Children, Young People and Families Early Intervention Fund	(1,884)	4,362	(2,478)	-
TOTAL FUNDS	<u>196,736</u>	<u>(54,654)</u>	<u>-</u>	<u>142,082</u>

Scottish Mentoring Network

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,573	(118,589)	(59,016)
Children, Young People and Families Early Intervention Fund	272,000	(267,638)	4,362
	<u>331,573</u>	<u>(386,227)</u>	<u>(54,654)</u>
TOTAL FUNDS	<u><u>331,573</u></u>	<u><u>(386,227)</u></u>	<u><u>(54,654)</u></u>

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

17. RELATED PARTY DISCLOSURES

A payment was made to Glasgow Mentoring Network, which employed Jaqueline Thomas, a former trustee, for work commissioned by the charity. The total amount paid was £3,854 (2018: £15,416).

Scottish Mentoring Network

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2019**

	31.3.19 £	31.3.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	136,000	136,000
Investment income		
Deposit account interest	4	6
Charitable activities		
Membership fees	5,950	5,250
Accreditation	6,330	2,900
Training	24,266	12,450
Miscellaneous income	2,417	-
	38,963	20,600
Total incoming resources	174,967	156,606
EXPENDITURE		
Charitable activities		
Staff salaries and other employment costs	109,699	99,410
Social security	6,004	6,451
Pension contributions	3,625	3,957
Insurance	836	360
Sundries	1,496	1,366
Payroll bureau fees	421	440
Staff recruitment & selection	1,150	-
Staff induction & training	1,805	982
Staff travel & subsistence	2,217	5,561
Marketing	533	456
Website registration & hosting	360	240
Rent	12,759	11,839
Printing, postage, stationery & telephone	-	-
Membership fees	400	355
Conferences & events	5,500	5,292
Quality Award & Accreditation	1,898	1,640
Network support	13,850	16,797
Training	34,276	20,032
Bad debts	(150)	750
SQA Customised Award	2,870	594
Monitoring & Evaluation	518	1,240
Accountancy	-	684
Legal fees	1,440	-
Depreciation of tangible fixed assets	536	159
	202,043	178,605
Support costs		

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 2019**

	31.3.19	31.3.18
	£	£
Governance costs		
Independent examiner's fees	1,950	1,950
Legal fees	900	780
	<u>2,850</u>	<u>2,730</u>
Total resources expended	204,892	181,335
	<u> </u>	<u> </u>
Net expenditure	<u><u>(29,925)</u></u>	<u><u>(24,729)</u></u>

This page does not form part of the statutory financial statements