

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

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
Scottish Mentoring Network**

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

Scottish Mentoring Network

Contents of the Financial Statements for the Year Ended 31 March 2022

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10 to 11
Notes to the Financial Statements	12 to 19
Detailed Statement of Financial Activities	20 to 21

Scottish Mentoring Network

**Report of the Trustees
for the Year Ended 31 March 2022**

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 2022. 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 2019).

Scottish Mentoring Network

Report of the Trustees for the Year Ended 31 March 2022

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 focus on the role of mentoring in relation to social inclusion, diversity and equality. It does this through encompassing all sectors in Scotland, including private sector companies utilising mentoring for staff development and in pursuit of a corporate social responsibility and/or diversity agenda.

Scottish Mentoring Network's vision is "Effective, high quality mentoring, recognised, valued and available to all". We exist to:

- support the development and delivery of mentoring projects across Scotland;
- deliver services that develop skilled, committed mentors and increase the impact of high-quality mentoring;
- work with a wide range of projects across all sectors and to be their voice in influencing policy and decision-makers.

SMN's strategic aims are:

- to improve the quality, reach and profile of mentoring across Scotland
- to demonstrate and communicate the impact of mentoring across Scotland and beyond
- to exert leadership on policy and practice at both national and local levels

The SMN's objectives 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 in 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 2022

STRATEGIC REPORT

Achievement and performance Charitable activities Quality Standards

SMN strives to raise the quality level of mentoring schemes within Scotland and to encourage providers to obtain the SMN Quality Award. During 2021-22, 17 members were working towards the SMN Quality Award, including 4 who started during the year. In addition, 7 existing Award holders started to work towards their re-accreditation. 3 members achieved the award for the first time. SMN's Good Practice Guide continues to be an extremely popular resource and is being well used by members projects. For ease of access and administration for members, both the Project Quality Award and the Good Practice Guide are fully accessible online.

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 achievement of the Quality Award a condition for the projects they fund. We are supporting all projects which have been awarded funding to achieve the award.

Training and Project Development Support

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

During the year, SMN continued to use online delivery models. This enables SMN to better meet members' training needs. Over the course of the year, SMN has provided the following:

- a pilot of our new online delivery model for the Professional Certificate in Co-ordinating Mentoring Projects (accredited at Level 9) to 7 candidates;
- 3 online courses of the Professional Practice Award in Mentoring (accredited at Level 7) for a total of 24 candidates;
- our online project development service (our wrap around service) to 6 members;
- our Mentor Knowledge and Understanding online course covering the fundamentals of mentoring for anyone who wants to develop their skills. 283 learners registered for this course in 2021-22.

We have stopped delivery of our Customised Award in Peer Mentoring and Support for Vulnerable Groups (CAPMS) pending converting it to a non-SQA accredited course which members can deliver in-house.

Networks

Since the pandemic, our members' needs have changed in respect of network events. There is now more demand for one-to-one project development support and training than for good practice sharing events. During 2021-22, SMN delivered a more compact programme of 3 online network events.

We also delivered an online Mentoring Information Event that was attended by 89 delegates.

Annual Conference

SMN's annual National Conference was held online in December 2021, with 87 attendees from 43 different organisations. The conference provided an opportunity for SMN members to participate in a range of learning and network experiences. There was a Ministerial Address from the Minister for Children and Young People, Clare Haughey MSP, and a keynote address from Professor David Clutterbuck.

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 2021-22, we had 180 mentoring services in membership, having lost 23 members during the course of the year (most due to funding constraints or having ceased to deliver mentoring services) and welcoming 20 new members during the same period.

Partnership Working

Scottish Mentoring Network

Report of the Trustees for the Year Ended 31 March 2022

The Trustees believe that strategic alliances and involvement with relevant organisations 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".

SMN continues to liaise with Inspiring Scotland (the fund manager for Intandem) and to support all the projects which received funding.

Good working relationships have been established with a wide range of local and national organisations across various sectors, for example with YMCA Scotland and Inspiring Scotland in delivering a mapping exercise of mentoring services for children and young people with care experience (funded by the Scottish Government's The Promise Fund). The new wrap around service we developed in 2020 has all of the features of a successful project development partnership. We have worked in collaboration with the following users of this service during 2021-22: Positive Changes Scotland CIC, The Glasgow School of Art, Parent Network Scotland, Royal College of Physicians and Surgeons Glasgow. Our strong relationship with The Robertson Trust continues, with SMN providing additional mentoring and follow-up sessions.

We continue to have a licensing arrangement with Kibble to deliver our Professional Practice Award in Mentoring in-house.

Impact

During 2021-22, we continued to review how we measure the impact of our activities. This work was undertaken by the Board's Funding Sub-Group, reporting progress to the full Board. Part of this work included reviewing how we collect evidence of the impact of mentoring services across Scotland.

During 2021-22, we:

- trained 307 mentors;
- supported 6 members to develop their mentoring services with our tailored wrap-around service;
- supported 17 members to work towards the SMN Quality Award (including 5 who started in 2021-22);
- facilitated 191 members to share good practice;
- provided advice to 56 organisations interested in mentoring

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, enabling 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. We have also expanded our social media activity. At the end of March 2022, SMN had:

- 1,437 Twitter followers
- 133 Facebook fans
- 650 Facebook posts
- 712 tweets
- 315 engagements on Facebook
- 1,837 engagements on Twitter

Financial review

Financial position

The charity moved from a break-even position in 2021 to a surplus of £35,000.

Principal funding sources

The Scottish Government provided part funding for the core activities of the organisation through the sixth year of its Children Young People and Families Early Intervention Fund during the year to 31st March 2022. This fund is managed by the CORRA Foundation.

In order to maintain the level of services to members, SMN contributed almost 20% of total costs from non-grant income.

Scottish Mentoring Network

Report of the Trustees for the Year Ended 31 March 2022

STRATEGIC REPORT

Financial review

Reserves policy

The Trustees have 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.

Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure as far as is reasonably practicable.

The Trustees have identified the most significant risks to SMN as:

- cessation or significant reduction in Scottish Government funding;

We have reviewed each risk area within our strategic plan. We prioritise and resource work in line with risks assessed.

Future plans

The present funding climate continues to pose real challenges to all organisations seeking to obtain public funding. SMN Trustees will continue to pursue all relevant avenues to secure ongoing funding and generate income. The Scottish Government confirmed our core funding for 2022-23. The Trustees will also maximise the benefit of in-kind donations.

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.

As part of a review of governance arrangements, the Trustees initiated a review of SMN's Articles of Association, which is likely to conclude in 2022-23.

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 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The governance of Scottish Mentoring Network is overseen by up to twelve Trustees. On 31st March 2022, SMN had eight Trustees, plus the Company Secretary. Trustees are involved with mentoring and/or have experience in business management and development. The Board has a nominated Chair, Vice Chair and Treasurer. The Chief Executive serves as Company Secretary.

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

At the 31st March 2022, SMN's staff comprised

- Chief Executive
- Service Development Lead
- Training and Project Support Lead
- Marketing, Communications and Support Lead

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.

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

272 Bath Street
Glasgow
G2 4JR

Trustees

F H Ellis (resigned 30.11.21)
A Calder Chair
J M R Hinton Treasurer
E M MacGlone
M Duncan
C J Martin Vice Chair
M J Armstrong
A MacGregor
C R McFarlane

Company Secretary

M Watson

Scottish Mentoring Network

**Report of the Trustees
for the Year Ended 31 March 2022**

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 2 December 2022 and signed on the board's behalf by:

M. Watson

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 2022 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. 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

2 December 2022

Scottish Mentoring Network

**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	136,000	-	136,000	136,000
Charitable activities					
Mentoring Networks		49,700	30,000	79,700	26,725
Investment income	3	4	-	4	44
Total		<u>185,704</u>	<u>30,000</u>	<u>215,704</u>	<u>162,769</u>
EXPENDITURE ON					
Charitable activities					
Mentoring Networks	5	165,017	15,855	180,872	161,947
NET INCOME		20,687	14,145	34,832	822
RECONCILIATION OF FUNDS					
Total funds brought forward		143,465	-	143,465	142,643
TOTAL FUNDS CARRIED FORWARD		<u><u>164,152</u></u>	<u><u>14,145</u></u>	<u><u>178,297</u></u>	<u><u>143,465</u></u>

The notes form part of these financial statements

Scottish Mentoring Network

**Balance Sheet
31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	12	904	-	904	435
CURRENT ASSETS					
Debtors	13	21,783	-	21,783	19,482
Cash at bank		155,265	17,145	172,410	136,946
		<u>177,048</u>	<u>17,145</u>	<u>194,193</u>	<u>156,428</u>
CREDITORS					
Amounts falling due within one year	14	(13,800)	(3,000)	(16,800)	(13,398)
NET CURRENT ASSETS					
		<u>163,248</u>	<u>14,145</u>	<u>177,393</u>	<u>143,030</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>164,152</u>	<u>14,145</u>	<u>178,297</u>	<u>143,465</u>
NET ASSETS					
		<u><u>164,152</u></u>	<u><u>14,145</u></u>	<u><u>178,297</u></u>	<u><u>143,465</u></u>
FUNDS					
Unrestricted funds	15			164,152	143,465
Restricted funds				14,145	-
TOTAL FUNDS					
				<u><u>178,297</u></u>	<u><u>143,465</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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.

Scottish Mentoring Network

Balance Sheet - continued
31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2 December 2022 and were signed on its behalf by:



A Calder - Trustee



JMR Hinton - Trustee

Scottish Mentoring Network

Notes to the Financial Statements for the Year Ended 31 March 2022

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 2019)', 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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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.

Scottish Mentoring Network

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

1. ACCOUNTING POLICIES - continued

Debtors

Trade and other debtors are recognised at the settlement amount due.

Creditors and provisions

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

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Grants	136,000	136,000
	<u> </u>	<u> </u>

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

	31.3.22	31.3.21
	£	£
Scottish Government Children, Young People and Families Early Intervention Fund	136,000	136,000
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	4	44
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	Mentoring Networks £	Total activities £
Grants	30,000	-
Membership fees	7,475	7,500
Accreditation	5,575	2,600
Training	35,550	15,525
Licence fees	1,100	1,100
	<u> </u>	<u> </u>
	79,700	26,725
	<u> </u>	<u> </u>

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

	31.3.22	31.3.21
	£	£
The Corra Foundation - The Promise Funding	30,000	-
	<u> </u>	<u> </u>

Scottish Mentoring Network

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Mentoring Networks	178,672	2,200	180,872

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22 £	31.3.21 £
Staff costs	144,953	133,886
Insurance	916	856
Telephone	1,431	-
Sundries	523	361
Payroll bureau fees	553	461
Staff induction & training	367	630
Staff travel & subsistence	444	1,067
Marketing	208	164
Website registration & hosting	240	330
Rent and service charges	-	6,570
Printing, postage & stationery	264	172
Membership fees	589	510
Project support	6,000	-
Conferences & events	885	943
Quality Award & Accreditation	1,183	1,483
Bank charges	9	-
Training delivery	8,362	5,148
SQA Customised Award	1,350	-
Monitoring & Evaluation	-	17
Legal fees	2,053	1,129
Software subscriptions	3,552	3,419
Information and communication technologies support	1,750	1,901
Staff & board development	2,159	-
Depreciation	881	800
	<u>178,672</u>	<u>159,847</u>

7. SUPPORT COSTS

		Governance costs £
Mentoring Networks		2,200

Scottish Mentoring Network

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

7. SUPPORT COSTS - continued

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

Governance costs

	31.3.22	31.3.21
	Mentoring Networks	Total activities
	£	£
Independent examiner's fees	2,200	2,100
	<u> </u>	<u> </u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	881	800
	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

In the year ended 31 March 2022 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 £28 for travel. One trustee was reimbursed.

There were no trustees' expenses paid for in the year ended 31 March 2021.

10. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	131,652	121,898
Social security costs	9,286	7,973
Other pension costs	4,015	4,015
	<u> </u>	<u> </u>
	<u>144,953</u>	<u>133,886</u>

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

	31.3.22	31.3.21
Managerial	1	1
Administration	3	3
	<u> </u>	<u> </u>
	<u>4</u>	<u>4</u>

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

Scottish Mentoring Network

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

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	26,725	-	26,725
Investment income	44	-	44
Total	<u>162,769</u>	<u>-</u>	<u>162,769</u>
EXPENDITURE ON			
Charitable activities			
Mentoring Networks	161,947	-	161,947
NET INCOME	822	-	822
RECONCILIATION OF FUNDS			
Total funds brought forward	142,643	-	142,643
TOTAL FUNDS CARRIED FORWARD	<u>143,465</u>	<u>-</u>	<u>143,465</u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021	237	3,856	4,093
Additions	-	1,350	1,350
At 31 March 2022	<u>237</u>	<u>5,206</u>	<u>5,443</u>
DEPRECIATION			
At 1 April 2021	237	3,421	3,658
Charge for year	-	881	881
At 31 March 2022	<u>237</u>	<u>4,302</u>	<u>4,539</u>
NET BOOK VALUE			
At 31 March 2022	<u>-</u>	<u>904</u>	<u>904</u>
At 31 March 2021	<u>-</u>	<u>435</u>	<u>435</u>

Scottish Mentoring Network

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.22	31.3.21
	£	£
Trade debtors	2,650	2,900
Other debtors	17,036	14,528
Prepayments	2,097	2,054
	<u>21,783</u>	<u>19,482</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.22	31.3.21
	£	£
Trade creditors	3,715	5,421
Deferred income	10,775	3,850
Accrued expenses	2,310	4,127
	<u>16,800</u>	<u>13,398</u>

Deferred income comprises training invoices issued in advance related to courses running after the year end.

15. MOVEMENT IN FUNDS		Net	
	At 1.4.21	movement	At
	£	in funds	31.3.22
		£	£
Unrestricted funds			
General fund	141,411	22,741	164,152
Children, Young People and Families Early Intervention Fund	2,054	(2,054)	-
	<u>143,465</u>	<u>20,687</u>	<u>164,152</u>
Restricted funds			
The Corra Foundation - The Promise Funding	-	14,145	14,145
	<u>143,465</u>	<u>34,832</u>	<u>178,297</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	49,706	(26,965)	22,741
Children, Young People and Families Early Intervention Fund	135,998	(138,052)	(2,054)
	<u>185,704</u>	<u>(165,017)</u>	<u>20,687</u>
Restricted funds			
The Corra Foundation - The Promise Funding	30,000	(15,855)	14,145
	<u>215,704</u>	<u>(180,872)</u>	<u>34,832</u>

Scottish Mentoring Network

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	142,643	(1,032)	(200)	141,411
Children, Young People and Families Early Intervention Fund	-	1,854	200	2,054
	<u>142,643</u>	<u>822</u>	<u>-</u>	<u>143,465</u>
TOTAL FUNDS	<u>142,643</u>	<u>822</u>	<u>-</u>	<u>143,465</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,768	(27,800)	(1,032)
Children, Young People and Families Early Intervention Fund	136,001	(134,147)	1,854
	<u>162,769</u>	<u>(161,947)</u>	<u>822</u>
TOTAL FUNDS	<u>162,769</u>	<u>(161,947)</u>	<u>822</u>

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

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	142,643	21,709	(200)	164,152
Children, Young People and Families Early Intervention Fund	-	(200)	200	-
	<u>142,643</u>	<u>21,509</u>	<u>-</u>	<u>164,152</u>
Restricted funds				
The Corra Foundation - The Promise Funding	-	14,145	-	14,145
	<u>-</u>	<u>14,145</u>	<u>-</u>	<u>14,145</u>
TOTAL FUNDS	<u>142,643</u>	<u>35,654</u>	<u>-</u>	<u>178,297</u>

Scottish Mentoring Network

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

15. 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	76,474	(54,765)	21,709
Children, Young People and Families Early Intervention Fund	271,999	(272,199)	(200)
	348,473	(326,964)	21,509
Restricted funds			
The Corra Foundation - The Promise Funding	30,000	(15,855)	14,145
	378,473	(342,819)	35,654
TOTAL FUNDS	378,473	(342,819)	35,654

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

The Corra Foundation: Funding for The Promise project

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Scottish Mentoring Network

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	31.3.22	31.3.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	136,000	136,000
Investment income		
Deposit account interest	4	44
Charitable activities		
Grants	30,000	-
Membership fees	7,475	7,500
Accreditation	5,575	2,600
Training	35,550	15,525
Licence fees	1,100	1,100
	79,700	26,725
Total incoming resources	215,704	162,769
EXPENDITURE		
Charitable activities		
Staff salaries and other employment costs	131,652	121,898
Social security	9,286	7,973
Pension contributions	4,015	4,015
Insurance	916	856
Telephone	1,431	-
Sundries	523	361
Payroll bureau fees	553	461
Staff induction & training	367	630
Staff travel & subsistence	444	1,067
Marketing	208	164
Website registration & hosting	240	330
Rent and service charges	-	6,570
Printing, postage & stationery	264	172
Membership fees	589	510
Project support	6,000	-
Conferences & events	885	943
Quality Award & Accreditation	1,183	1,483
Bank charges	9	-
Training delivery	8,362	5,148
SQA Customised Award	1,350	-
Monitoring & Evaluation	-	17
Legal fees	2,053	1,129
Software subscriptions	3,552	3,419
Information and communication technologies support	1,750	1,901
Staff & board development	2,159	-
Depreciation of tangible fixed assets	881	800
	178,672	159,847

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 2022**

	31.3.22 £	31.3.21 £
Support costs		
Governance costs		
Independent examiner's fees	2,200	2,100
Total resources expended	<u>180,872</u>	<u>161,947</u>
Net income	<u>34,832</u>	<u>822</u>

This page does not form part of the statutory financial statements