

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

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2018
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 2018

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 2018. 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 2018

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:

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 2018

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. The SMN Project Quality Award was achieved for the first time by Y-Sort-It in West Dunbartonshire, Strathclyde University's Intergenerational project, YMCA Bellshill and Mossend and, Y People's Calm project. In addition both Rock Trust and West Dunbartonshire Youth Justice programmes were re-accredited during the year. A number of other member organisations are currently working towards achieving the 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 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 new 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.

In March 2018 the Strategic Development Manager delivered a workshop at the European Mentoring Summit in Berlin on the SMN Project Quality Award as a result of which discussions will be taking place with The European Center for Evidence-Based Mentoring (SMN is a founding member) on using the SMN quality award as the basis of a European standard. At the summit, attended by over 200 delegates from 29 countries, the work of SMN and its members was publicly recognised as being at the forefront of good practice in Europe.

Training

During the year SMN commissioned three new training programmes: 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 in addition, in response to feedback from members, a new Training Guidance course was developed for staff who have responsibility for training mentors.

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 other 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).

Local and Thematic Mentoring Networks

Glasgow Mentoring Network (GMN), which has been established for eighteen years, continues to play a very active role in SMN whilst, at the same time, providing a range of valuable supports to its own members. The appointment of a full-time Network Development and Support Officer towards the end of 2016 has enabled us to grow our range of both thematic and regional networks enabling even more sharing of good practice and experience. At the end of the financial year we had regional networks covering Greater Glasgow, Edinburgh and Lothians, Fife and Tayside, Ayrshire and, the North of Scotland including the Highlands. In addition there were Thematic Networks established for projects working specifically in Education and with Young People.

Annual Conference

SMN's annual National Conference was held in St Paul's and St George's church (conference centre) in Edinburgh, in November 2017 with 125 attendees from 66 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 Project of the Year was West Dunbartonshire Council HSC Partnership.

Scottish Mentoring Network

Report of the Trustees for the Year Ended 31 March 2018

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Membership

Scottish Mentoring Network is an umbrella organisation with a primary objective of offering support, advice and training to its members. During the year we added 19 new members making a total of 200.

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.

Following the work of an advisory group, which involved SMN, the Scottish Government launched in July 2016 a new mentoring programme for children and young people who are looked after at home entitled "intandem". The Strategic Development Manager has been supporting inspiring Scotland the intandem fund manager to help achieve the programme's objectives and SMN staff has in turn been liaising with all projects which received funding. SMN has also continued supporting the Life Changes Trust on their peer mentoring programme for young people transitioning from care. Good working relationships have been established with a wide range of local and national organisations across various sectors, for example with MCR Pathways in their expanding schools-based programme in Glasgow to improve educational outcomes for care experienced and disadvantaged young people.

Evaluation Framework

The SMN Evaluation Framework is now available to all members. The outcomes from the evaluation of members' projects both via the SMN Framework and/or those required by Funders not only provide essential information to members but collectively will also help assess the impact of mentoring on a national basis. The autumn 2017 Mentoring Works publication which we produced demonstrates the growth of mentoring in Scotland. There are over 8,000 trained mentors providing over 500,000 voluntary hours of mentoring giving a value in kind of at least £6 million.

Towards the end of 2017 SMN convened a meeting of the main funders and policy makers of mentoring in Scotland together with the University of Strathclyde and a core group of practitioners to try to see if there was a way we could agree on how the impact of mentoring could best be measured and reported. There was agreement this was a mutually beneficial objective and it is planned to work with the staff of the University of Strathclyde's intergenerational project on a potential forum to further develop this.

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 the second year of its Children Young People and Families Early Intervention Fund during the year to 31st March 2018. This fund is managed by the CORRA Foundation. In order to maintain the level of services to members SMN contributed around 20% 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.

Scottish Mentoring Network

Report of the Trustees for the Year Ended 31 March 2018

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.

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 Member Directors, no more than 3 may be Thematic Mentoring 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.

Organisational structure

The governance of the Network is overseen by a Board of Directors of up to twelve people. At 31st March 2018 the Board had six 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. Following a strategic review of SMN's operations the board agreed to the re-appointment of a Network Development and Support Officer post and this became effective 31st October 2016.

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.

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	
Mrs M Cassidy	Treasurer
Ms G C McCarthy	
Ms I M Kerr	- resigned 31.3.18
Ms F H Ellis	
Ms A Calder	Chair
J M R Hinton	- appointed 20.4.17

Scottish Mentoring Network

**Report of the Trustees
for the Year Ended 31 March 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary
I M Forbes

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 18 September 2018 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'I M Forbes', with a long horizontal flourish extending to the right.

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 2018 set out on pages eight to seventeen.

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.

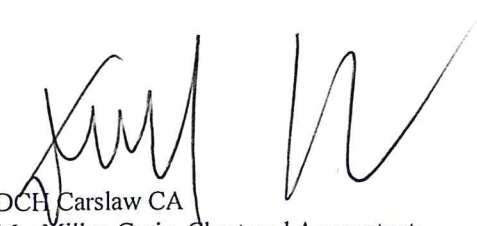
Independent examiner's statement

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

18 September 2018

Scottish Mentoring Network

Statement of Financial Activities for the Year Ended 31 March 2018

	Notes	Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	136,000	-	136,000	136,000
Charitable activities	4				
Mentoring Networks		20,600	-	20,600	20,710
Investment income	3	6	-	6	98
Total		<u>156,606</u>	<u>-</u>	<u>156,606</u>	<u>156,808</u>
 EXPENDITURE ON					
Charitable activities	5				
Mentoring Networks		<u>181,335</u>	<u>-</u>	<u>181,335</u>	<u>150,339</u>
NET INCOME/(EXPENDITURE)		<u>(24,729)</u>	<u>-</u>	<u>(24,729)</u>	<u>6,469</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		196,736	-	196,736	190,267
 TOTAL FUNDS CARRIED FORWARD		<u><u>172,007</u></u>	<u><u>-</u></u>	<u><u>172,007</u></u>	<u><u>196,736</u></u>

The notes form part of these financial statements

Scottish Mentoring Network

Balance Sheet At 31 March 2018

	Notes	Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
FIXED ASSETS					
Tangible assets	13	1,341	-	1,341	325
CURRENT ASSETS					
Debtors	14	34,529	-	34,529	38,630
Cash at bank		146,261	-	146,261	160,081
		<u>180,790</u>	<u>-</u>	<u>180,790</u>	<u>198,711</u>
CREDITORS					
Amounts falling due within one year	15	(10,124)	-	(10,124)	(2,300)
NET CURRENT ASSETS		<u>170,666</u>	<u>-</u>	<u>170,666</u>	<u>196,411</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>172,007</u>	<u>-</u>	<u>172,007</u>	<u>196,736</u>
NET ASSETS		<u>172,007</u>	<u>-</u>	<u>172,007</u>	<u>196,736</u>
FUNDS	16				
Unrestricted funds				<u>172,007</u>	<u>196,736</u>
TOTAL FUNDS				<u>172,007</u>	<u>196,736</u>

The notes form part of these financial statements

Scottish Mentoring Network

**Balance Sheet - continued
At 31 March 2018**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

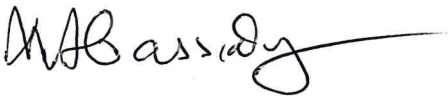
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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 18 September 2018 and were signed on its behalf by:



Ms A Calder -Trustee



Mrs M Cassidy -Trustee

Scottish Mentoring Network

Notes to the Financial Statements for the Year Ended 31 March 2018

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 1-6.

The reporting currency of the financial statements is GBP. No level of rounding has been applied in the financial statements.

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.

Scottish Mentoring Network

Notes to the Financial Statements - continued for the Year Ended 31 March 2018

1. ACCOUNTING POLICIES - continued

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.

2. DONATIONS AND LEGACIES

	31.3.18	31.3.17
	£	£
Grants	<u>136,000</u>	<u>136,000</u>

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

	31.3.18	31.3.17
	£	£
Scottish Government Children, Young People and Families Early Intervention Fund	<u>136,000</u>	<u>136,000</u>

3. INVESTMENT INCOME

	31.3.18	31.3.17
	£	£
Deposit account interest	<u>6</u>	<u>98</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.18	31.3.17
	Mentoring Networks	Total activities
	£	£
Membership fees	5,250	4,450
Accreditation	2,900	7,970
Training	12,450	8,290
	<u>20,600</u>	<u>20,710</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 6)	Support costs (See note 7)	Totals
	£	£	£
Mentoring Networks	<u>178,605</u>	<u>2,730</u>	<u>181,335</u>

Scottish Mentoring Network

Notes to the Financial Statements - continued for the Year Ended 31 March 2018

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.18	31.3.17
	£	£
Staff costs	109,818	92,421
Insurance	360	341
Sundries	1,268	897
Payroll bureau fees	440	406
Staff induction & training	982	665
Staff travel & subsistence	5,561	3,065
Marketing	456	494
Website registration & hosting	240	240
Rent	11,839	11,369
Printing, postage, stationery & telephone	98	322
Membership fees	355	390
Conferences & events	5,292	4,319
Quality Award & Accreditation	1,640	1,300
Network support	16,797	17,370
Training	687	2,000
Bad debts	750	350
SQA Customised Award	594	3,430
Learning and Development Units	19,345	8,955
Monitoring & Evaluation	1,240	-
Accountancy	684	-
Depreciation	159	53
	<u>178,605</u>	<u>148,387</u>

7. SUPPORT COSTS

	Governance costs
	£
Mentoring Networks	<u>2,730</u>

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

Governance costs

	31.3.18	31.3.17
	Mentoring Networks	Total activities
	£	£
Independent examiner's fees	1,950	1,952
Legal fees	780	-
	<u>2,730</u>	<u>1,952</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.18	31.3.17
	£	£
Depreciation - owned assets	<u>159</u>	<u>53</u>

Scottish Mentoring Network

Notes to the Financial Statements - continued for the Year Ended 31 March 2018

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

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 £44 (2017: £61) for travel costs. One trustee was reimbursed.

10. STAFF COSTS

	31.3.18	31.3.17
	£	£
Wages and salaries	99,410	88,984
Social security costs	6,451	1,032
Other pension costs	3,957	2,405
	<u>109,818</u>	<u>92,421</u>

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

31.3.18	31.3.17
4	3
<u>4</u>	<u>3</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	20,710	-	20,710
Investment income	<u>98</u>	<u>-</u>	<u>98</u>
Total	<u>156,808</u>	<u>-</u>	<u>156,808</u>
EXPENDITURE ON			
Charitable activities			
Mentoring Networks	<u>150,339</u>	<u>-</u>	<u>150,339</u>
Total	<u>150,339</u>	<u>-</u>	<u>150,339</u>
NET INCOME/(EXPENDITURE)	<u>6,469</u>	<u>-</u>	<u>6,469</u>
Transfers between funds	<u>4,068</u>	<u>(4,068)</u>	<u>-</u>
Net movement in funds	<u>10,537</u>	<u>(4,068)</u>	<u>6,469</u>

Scottish Mentoring Network

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	186,199	4,068	190,267
TOTAL FUNDS CARRIED FORWARD	<u>196,736</u>	<u>-</u>	<u>196,736</u>

12. INTANGIBLE FIXED ASSETS

	Title & rights £
COST	
At 1 April 2017 and 31 March 2018	<u>1,750</u>
AMORTISATION	
At 1 April 2017 and 31 March 2018	<u>1,750</u>
NET BOOK VALUE	
At 31 March 2018	<u>-</u>
At 31 March 2017	<u>-</u>

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2017	237	1,345	1,582
Additions	-	1,175	1,175
At 31 March 2018	<u>237</u>	<u>2,520</u>	<u>2,757</u>
DEPRECIATION			
At 1 April 2017	237	1,020	1,257
Charge for year	-	159	159
At 31 March 2018	<u>237</u>	<u>1,179</u>	<u>1,416</u>
NET BOOK VALUE			
At 31 March 2018	<u>-</u>	<u>1,341</u>	<u>1,341</u>
At 31 March 2017	<u>-</u>	<u>325</u>	<u>325</u>

Scottish Mentoring Network

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Trade debtors	5,550	1,750
Other debtors	28,979	36,880
	<u>34,529</u>	<u>38,630</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Trade creditors	1,374	-
Other creditors	6,800	350
Accruals and deferred income	1,950	1,950
	<u>10,124</u>	<u>2,300</u>

16. 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>

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>

Scottish Mentoring Network

Notes to the Financial Statements - continued for the Year Ended 31 March 2018

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	Transfers between funds £	At 31.3.17 £
Unrestricted Funds				
General fund	186,199	18,793	(6,372)	198,620
Children, Young People and Families Early Intervention Fund	-	(12,324)	10,440	(1,884)
	<u>186,199</u>	<u>6,469</u>	<u>4,068</u>	<u>196,736</u>
Restricted Funds				
Grundtvig European Project	4,068	-	(4,068)	-
	<u>4,068</u>	<u>-</u>	<u>(4,068)</u>	<u>-</u>
TOTAL FUNDS	<u>190,267</u>	<u>6,469</u>	<u>-</u>	<u>196,736</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,808	(2,015)	18,793
Children, Young People and Families Early Intervention Fund	136,000	(148,324)	(12,324)
	<u>156,808</u>	<u>(150,339)</u>	<u>6,469</u>
TOTAL FUNDS	<u>156,808</u>	<u>(150,339)</u>	<u>6,469</u>

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

17. 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 £15,416 (2017: £15,416).

Scottish Mentoring Network

Detailed Statement of Financial Activities
for the Year Ended 31 March 2018

	31.3.18 £	31.3.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	136,000	136,000
Investment income		
Deposit account interest	6	98
Charitable activities		
Membership fees	5,250	4,450
Accreditation	2,900	7,970
Training	12,450	8,290
	<hr/>	<hr/>
	20,600	20,710
Total incoming resources	<hr/>	<hr/>
	156,606	156,808
EXPENDITURE		
Charitable activities		
Wages	99,410	88,984
Social security	6,451	1,032
Pensions	3,957	2,405
Insurance	360	341
Sundries	1,268	897
Payroll bureau fees	440	406
Staff induction & training	982	665
Staff travel & subsistence	5,561	3,065
Marketing	456	494
Website registration & hosting	240	240
Rent	11,839	11,369
Printing, postage, stationery & telephone	98	322
Membership fees	355	390
Conferences & events	5,292	4,319
Quality Award & Accreditation	1,640	1,300
Network support	16,797	17,370
Training	687	2,000
Bad debts	750	350
SQA Customised Award	594	3,430
Learning and Development Units	19,345	8,955
Monitoring & Evaluation	1,240	-
Accountancy	684	-
Depreciation of tangible fixed assets	159	53
	<hr/>	<hr/>
	178,605	148,387
Support costs		
Governance costs		
Independent examiner's fees	1,950	1,952
Legal fees	780	-
	<hr/>	<hr/>
	2,730	1,952

Scottish Mentoring Network

Detailed Statement of Financial Activities
for the Year Ended 31 March 2018

	31.3.18 £	31.3.17 £
Total resources expended	181,335	150,339
Net (expenditure)/income	<u>(24,729)</u>	<u>6,469</u>