

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

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
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 2021

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 2021. 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 2021

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 make better 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 the impact of mentoring across Scotland and beyond
- to exert effective influence 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 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 2021

STRATEGIC REPORT

Achievement and performance

Charitable activities

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 2020-21 the following member projects registered to work towards the Quality Award: Forth Valley College; Positive Changes (Scotland) CIC; Children 1st; Glasgow Caledonian University (GCU Staff Mentoring Community). In addition, Edinburgh YMCA Plus One and West Dunbartonshire Council began to work towards their reaccreditation. 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 fund. We are supporting all projects which have been awarded funding to achieve the award.

Training and Project Development Support

During the year SMN worked to move training courses over to online/remote delivery models. This enabled SMN to continue to meet members' training needs during the pandemic. Over the course of the year, SMN has provided the following:

- two online/remote pilots of the Professional Practice Award in Mentoring (accredited at Level 7) for a total of 29 candidates;
- a new online/remote tailored project development service (our wrap around service) to replace the Training Guidance for Mentoring Co-ordinators course (for staff who have responsibility for training mentors). We delivered this to 7 members during 2020-21;
- a new Mentor Knowledge and Understanding online course covering the fundamentals of mentoring for anyone who wants to develop their Skills. 149 learners registered for this course in 2020-21.

SMN members can also access SMN's Customised Award in Peer Mentoring and Support for Vulnerable Groups (CAPMS). This provides training and qualifications 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.

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

Networks

SMN delivered 10 online network events over the course of the year, two of which were national, seven were regional and one was on the theme of Youth Arts. This enabled SMN to share good practice and experience around Scotland during the pandemic.

Annual Conference

SMN's annual National Conference was held online in December 2020, with 90 attendees from 59 different organisations and feedback was again extremely positive. The conference provided an opportunity for the members of the network for a range of learning and networking experiences. There was a Ministerial Address from the Minister for Children and Young People, Maree Todd and a keynote address from Dr. Jim McCormick, Chief Executive of The Robertson Trust.

Scottish Mentoring Network
Report of the Trustees
for the Year Ended 31 March 2021

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 2020-21, we were delighted to see our membership grow, despite the challenges on the staff, resources and funds experienced during the pandemic. At the year end, we had 181 member projects, having lost 12 members during the course of the year (most due to funding constraints) and welcoming 23 new members during the same period.

Partnership Working

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

SMN continues to liaise with Inspiring Scotland (the fund manager for Intandem) and to support all 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 YMCA Scotland and Inspiring Scotland in preparing an application for funding from the Scottish Government's The Promise Fund. We also scoped a potential collaboration with Skills Development Scotland around their apprenticeship programmes. We also began developing our project development services into a remote/online delivery model, working in partnership with those using these services to continue to identify which learning methods work best for staff, volunteers and mentees. The new wrap around service has all of the features of a successful project development partnership. We have worked in collaboration with the following users of this service: The Robertson Trust; Children 1st; Cloch Housing Association (for apprentices); Didasko Education; Positive Changes (Scotland); SCAPP; Scottish Refugee Council; NHS Health Improvement Service (HMP Barlinnie).

Impact

Towards the end of 2020-21, SMN started to conduct a review of how we measure the impact of our activities. This work is being undertaken by the Board's Funding Sub-Group, reporting progress to the full Board. As an illustration of the data we collect to measure impact, during 2020-21, we trained 192 mentors, supported 6 members to develop their mentoring projects with our tailored wrap-around service, supported 3 members to work towards the SMN Quality Award, facilitated 71 members to share good practice and provided advice to 10 organisations interested in setting up mentoring projects.

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. We have also built our social media activity. At the end of March 2021, SMN had:

- 1253 Twitter followers
- 123 Facebook fans
- 659 Facebook posts
- 794 tweets
- 812 engagements on Facebook
- 2,542 engagements on Twitter

OPERATING CONTEXT

The SMN staff team has been working from home since 17th March 2020. During 2020-21, the SMN Board decided to give up the desk space in Glasgow and to continue to work remotely.

Scottish Mentoring Network
Report of the Trustees
for the Year Ended 31 March 2021

In response to the Covid-19 restrictions, the SMN staff has been very agile in moving all of our member services to online/remote delivery models. The new training and project support services have been very popular with members and have attracted a number of new members. SMN's services are now more accessible across all of Scotland.

The SMN Board wishes to thank its staff team for all their hard work over the past year in mitigating the risks to the organisation from the Covid restrictions.

The SMN Board also wishes to acknowledge the challenges SMN members experienced over the same period and to applaud the creative and imaginative responses made to best support their service users, volunteers and staff. For many members this meant increasing their mentoring focus through sourcing more training and support from SMN. In a period of such unprecedented challenge and change, it was heartening for SMN to see demand from members increase. This underlines our belief that in a period typified by loneliness and isolation, for many, mentoring offers a much needed alternative, where positive relations are fostered, grown and developed.

Financial review

Principal funding sources

The Scottish Government provided part funding for the core activities of the organisation through the fifth year of its Children Young People and Families Early Intervention Fund during the year to 31st March 2021. This fund is managed by the CORRA Foundation.

In order to maintain service delivery to members, SMN contributed almost 20% of its total costs from non-grant income.

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 Scottish Government has confirmed our core funding for 2021-22. 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.

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 to the major risks as far as is reasonably practicable.

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

- cessation or significant reduction in Scottish Government funding;
- ongoing impact of Covid-19 on some income generating activities.

We have reviewed each risk area within our strategic plan. We prioritise and resource work in line with risks assessed. Covid-19 was escalated to a high risk by the Board of Trustees in Q4 2019/2020 and continued to be assessed as such throughout 2020-21. The main financial impact of Covid-19 within the 2020-21 accounts has been cost savings on office and event/meeting venue costs and staff travel/expenses.

Covid-19 will continue to impact on SMN throughout 2021-22.

Future plans

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 Scottish Government confirmed our core funding for 2020-21 and have yet to confirm for 2021-22. The board will also maximise the benefit of in-kind donations.

Scottish Mentoring Network

Report of the Trustees for the Year Ended 31 March 2021

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.

Organisational structure

The governance of Scottish Mentoring Network is overseen by a Board of Directors of up to twelve people. At 31st March 2021, 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, Vice Chair and Treasurer. The Chief Executive serves as Company Secretary.

The Board normally meets 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 2021, SMN's staff comprised

- Chief Executive
- Quality and Support Officer
- Network Development and Support Officer
- Marketing, Communications and Support Officer

In February 2020, the Board undertook a review of its governance arrangements using the Scottish Governance Code for the Third Sector. SMN's Operational Plan for 2020-21 includes a governance action plan.

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)

Scottish Mentoring Network
Report of the Trustees
for the Year Ended 31 March 2021

Registered Charity number
SC037677

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

Trustees
F H Ellis
A Calder Chair
J M R Hinton Treasurer
E M MacGlone
M Duncan
C J Martin Vice Chair
C G Henderson (resigned 28.8.20)
M J Armstrong
A MacGregor
C R McFarlane (appointed 19.2.21)

Company Secretary
M Watson

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 30 November 2021 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 2021 set out on pages nine to nineteen.

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.

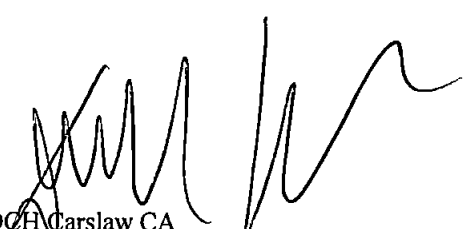
Independent examiner's statement

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

30 November 2021

Scottish Mentoring Network

**Statement of Financial Activities
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	136,000	-	136,000	136,000
Charitable activities	4				
Mentoring Networks		26,725	-	26,725	44,610
Investment income	3	44	-	44	53
Total		<u>162,769</u>	<u>-</u>	<u>162,769</u>	<u>180,663</u>
EXPENDITURE ON					
Charitable activities	5				
Mentoring Networks		161,947	-	161,947	180,102
NET INCOME		<u>822</u>	<u>-</u>	<u>822</u>	<u>561</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		142,643	-	142,643	142,082
TOTAL FUNDS CARRIED FORWARD		<u><u>143,465</u></u>	<u><u>-</u></u>	<u><u>143,465</u></u>	<u><u>142,643</u></u>

The notes form part of these financial statements

Scottish Mentoring Network

Balance Sheet 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	12	435	-	435	1,235
CURRENT ASSETS					
Debtors	13	19,482	-	19,482	9,285
Cash at bank		136,946	-	136,946	140,330
		<u>156,428</u>	<u>-</u>	<u>156,428</u>	<u>149,615</u>
CREDITORS					
Amounts falling due within one year	14	(13,398)	-	(13,398)	(8,207)
NET CURRENT ASSETS		<u>143,030</u>	<u>-</u>	<u>143,030</u>	<u>141,408</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>143,465</u>	<u>-</u>	<u>143,465</u>	<u>142,643</u>
NET ASSETS		<u>143,465</u>	<u>-</u>	<u>143,465</u>	<u>142,643</u>
FUNDS	15				
Unrestricted funds				143,465	142,643
TOTAL FUNDS				<u>143,465</u>	<u>142,643</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 2021**

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 30 November 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A Calder'.

A Calder - Trustee

A handwritten signature in black ink, appearing to read 'J M R Hinton'.

J M R Hinton - Trustee

Scottish Mentoring Network

Notes to the Financial Statements for the Year Ended 31 March 2021

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.

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 2021**

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Grants	<u>136,000</u>	<u>136,000</u>

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

	31.3.21	31.3.20
	£	£
Scottish Government Children, Young People and Families Early Intervention Fund	<u>136,000</u>	<u>136,000</u>

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	<u>44</u>	<u>53</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.21 Mentoring Networks £	31.3.20 Total activities £
Conference fees	-	1,775
Membership fees	7,500	5,150
Sponsorship	-	600
Accreditation	2,600	5,520
Training	15,525	30,465
Licence fees	<u>1,100</u>	<u>1,100</u>
	<u>26,725</u>	<u>44,610</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Mentoring Networks	<u>159,847</u>	<u>2,100</u>	<u>161,947</u>

Scottish Mentoring Network

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.21	31.3.20
	£	£
Staff costs	133,886	130,558
Insurance	856	875
Sundries	361	579
Payroll bureau fees	461	473
Staff induction & training	630	1,684
Staff travel & subsistence	1,067	4,813
Marketing	164	2,085
Website registration & hosting	330	360
Rent and service charges	6,570	12,055
Printing, postage & stationery	172	1,186
Membership fees	510	430
Conferences & events	943	5,141
Quality Award & Accreditation	1,483	1,500
Supporting networks	-	1,731
Training delivery	5,148	10,690
SQA Customised Award	-	523
Monitoring & Evaluation	17	226
Legal fees	1,129	-
Software subscriptions	3,419	2,337
Information and communication technologies support	1,901	-
Depreciation	800	906
	<u>159,847</u>	<u>178,152</u>

7. SUPPORT COSTS

	Governance costs £
Mentoring Networks	<u>2,100</u>

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

Governance costs

	31.3.21 Mentoring Networks £	31.3.20 Total activities £
Independent examiner's fees	<u>2,100</u>	<u>1,950</u>

Scottish Mentoring Network

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

8. NET INCOME/(EXPENDITURE)

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

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	800	906
	<u>800</u>	<u>906</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

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

In the year ended 31 March 2020 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 £366 for travel. Four trustees were reimbursed.

10. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	121,898	117,972
Social security costs	7,973	8,518
Other pension costs	4,015	4,068
	<u>133,886</u>	<u>130,558</u>

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

	31.3.21	31.3.20
Managerial	1	1
Administration	3	3
	<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	44,610	-	44,610
Investment income	53	-	53
Total	<u>180,663</u>	<u>-</u>	<u>180,663</u>

EXPENDITURE ON

Scottish Mentoring Network

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Mentoring Networks	180,102	-	180,102
NET INCOME	<u>561</u>	<u>-</u>	<u>561</u>

RECONCILIATION OF FUNDS

Total funds brought forward	142,082	-	142,082
TOTAL FUNDS CARRIED FORWARD	<u>142,643</u>	<u>-</u>	<u>142,643</u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>237</u>	<u>3,856</u>	<u>4,093</u>
DEPRECIATION			
At 1 April 2020	237	2,621	2,858
Charge for year	<u>-</u>	<u>800</u>	<u>800</u>
At 31 March 2021	<u>237</u>	<u>3,421</u>	<u>3,658</u>
NET BOOK VALUE			
At 31 March 2021	<u>-</u>	<u>435</u>	<u>435</u>
At 31 March 2020	<u>-</u>	<u>1,235</u>	<u>1,235</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	2,900	8,425
Other debtors	14,528	860
Prepayments	<u>2,054</u>	<u>-</u>
	<u>19,482</u>	<u>9,285</u>

Scottish Mentoring Network

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	5,421	2,657
Deferred income	3,850	3,600
Accrued expenses	4,127	1,950
	<u>13,398</u>	<u>8,207</u>

15. 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>

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>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	142,082	561	142,643
	<u>142,082</u>	<u>561</u>	<u>142,643</u>
TOTAL FUNDS	<u>142,082</u>	<u>561</u>	<u>142,643</u>

Scottish Mentoring Network

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,663	(44,102)	561
Children, Young People and Families Early Intervention Fund	136,000	(136,000)	-
	<u>180,663</u>	<u>(180,102)</u>	<u>561</u>
TOTAL FUNDS	<u>180,663</u>	<u>(180,102)</u>	<u>561</u>

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

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	142,082	(471)	(200)	141,411
Children, Young People and Families Early Intervention Fund	-	1,854	200	2,054
	<u>142,082</u>	<u>1,383</u>	<u>-</u>	<u>143,465</u>
TOTAL FUNDS	<u>142,082</u>	<u>1,383</u>	<u>-</u>	<u>143,465</u>

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	71,431	(71,902)	(471)
Children, Young People and Families Early Intervention Fund	272,001	(270,147)	1,854
	<u>343,432</u>	<u>(342,049)</u>	<u>1,383</u>
TOTAL FUNDS	<u>343,432</u>	<u>(342,049)</u>	<u>1,383</u>

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

Scottish Mentoring Network

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.