REGISTERED CHARITY NUMBER: SC051503

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2026

for

East Dunbartonshire Befriending Service (SCIO)

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

East Dunbartonshire Befriending Service
(SCIO)

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East Dunbartonshire Befriending Service
(SCIO)

Reference and Administrative Details
for the Year Ended 31 March 2026

TRUSTEES	E Ibbotson G Cox R Geekie L Blackhall (appointed 20.1.26) C Leese-Young (appointed 1.9.26)
PRINCIPAL ADDRESS	Units 4 & 5 18-20 Townhead Kirkintilloch Glasgow G66 1NL
REGISTERED CHARITY NUMBER	SC051503
INDEPENDENT EXAMINER	Stevenson & Kyles Chartered Accountants 25 Sandyford Place Glasgow G3 7NG
BANKERS	Unity Trust Bank plc 9 Brindleyplace Birmingham B1 2HB

Report of the Trustees for the Year Ended 31 March 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

East Dunbartonshire Befriending Service (EDBS) was formerly part of East Dunbartonshire Voluntary Action (EDVA) but a decision was made to move it out of EDVA and it was constituted as a separate Scottish Charitable Incorporated Organisation with charity number SC051503 on 14 January 2022.

It has two charitable purposes as follows:

(i) Provision of relief from loneliness and isolation by means of a Befriending Service for adults over the age of 18 who are socially isolated by reason of age, ill health, disability, financial hardship, or another disadvantage and living independently in East Dunbartonshire. This service may be delivered in person or by phone to individuals or groups of service users.

(ii) Advancement of social interaction and wellbeing in children aged 12 -18 living in East Dunbartonshire, by means of a mainly activity based Befriending Service designed to increase their confidence when dealing with others and reduce social uncertainty. This service may be delivered in person or by phone to individuals or groups of service users.

EDBS provides support through 1 to 1 befriending, running group befriending activities, supporting telephone befriending and providing hot meals and companionship in lunch clubs. It currently supports 120 matches and distributes in excess of 200 monthly newsletters as well as engaging in a number of group activities. We also plan and organise a Christmas Party and Summer Outing for Service Users which are keenly anticipated and well attended.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The year 2025-26 has once again seen significant progress for our Befriending Service, in terms of staffing, volunteer recruitment and training, profile in the community and reputation. We are also about to move into new offices in Kirkintilloch which will allow us greater autonomy and flexibility.

Our Service Manager Dawn Bunce continues to lead the team and we have replaced one of our Community Link Workers who has moved on. Our staffing levels are the same as for the previous financial year, whereas our volunteer Befriender numbers increased over the period. Our service user numbers also increased slightly and we have been able to accommodate these with additional group befriending activities. Our admin assistant has been working from her home in Aviemore with visits to the Kirkintilloch office at least once each month. This remote working arrangement has been successful so we decided to continue it after the initial trial period. We have also been fortunate to recruit an additional Trustee Lorna Blackhall who is herself a volunteer Befriender and brings that additional dimension to our Board of Trustees, as well as considerable business experience.

Finance is as ever our major risk with the annual sum provided by the Health and Social Care Partnership insufficient to cover even our salary costs, although we are mindful of the fact that they and East Dunbartonshire Council also find themselves underfunded and seek to distribute the funds at their disposal as fairly and effectively as they can. Due to a general and persistent lack of funds, this position is unlikely to change in the near future and may even deteriorate further. Our community link workers were paid slightly more than the real living wage during the financial year in question which is inconsistent with the qualifications and the dedication they bring to the growing complexity of referrals to the Service. This inability to offer competitive salaries is another risk we run which necessitates the sourcing of additional funds where possible.

Our legacy sum remained reasonably constant during the financial year 2025-26, largely due to the fund raising efforts of Dawn Bunce and her Senior Community Link Worker Lesley Shaw. We need to continue with this fundraising activity despite the fact that the funding landscape is becoming ever more competitive.

Our EDBS website (launched in January 2025) continues to receive regular visits but has been far outshone by our social media activity, primarily with Facebook where visits, likes and shares have increased exponentially. This has clearly been part of considerable awareness raising of the Befriending Service, particularly in the run up to the Kiltwalk (in April 2026) where the entire staff team took part to raise funds for the service.

The Befriending Service continues to provide the full range of befriending opportunities, one-to-one befriending at home or in the community, telephone befriending, one very successful lunch club and group befriending - we currently have five groups across East Dunbartonshire. In addition to these regular activities, our events programme during the year consisted of a summer bus trip to Balloch for the day; barge trips over three days which took everyone up the Clyde canal and back; a trip to the pantomime at the Kings Theatre in Glasgow in December; Christmas lunch for the volunteers, and our much anticipated Christmas in February party. All the events were well attended and enjoyed as positive feedback demonstrated.

All this activity has led to the need for more Befriending Volunteers who are the lifeblood of the Service and we have been successful in recruiting and training 23 new volunteers across East Dunbartonshire. We retained 18 of these and lost 8 volunteers due to changes in circumstances, Members of our staff have attended volunteer recruitment events and with the benefit of our branding and marketing material have been able to engage positively with the public. With a full staff complement in all three areas (Bearsden/Milngavie; Bishopbriggs; Kirkintilloch and villages) we have been able to reduce waiting lists considerably.

Communication with our Befriending Service Users and Befriending Volunteers continues in the form of a monthly newsletter, sent in hard copy in recognition of the fact that many of our service users struggle with IT. We also know anecdotally that our newsletters are kept and often read more than once. In addition to the newsletter, a monthly bulletin is distributed to our volunteers to keep them informed about training updates, re-establishing the volunteer role and highlighting the need for volunteer specific roles for events.

All our Befrienders are volunteers without whom we would not be able to continue. They receive comprehensive training and we have regular support and supervision meetings with them to ensure that their Befriending experience and that of their Befriendees continues to be positive and effective.

At the end of financial year 2025-26 the issue which requires our most urgent attention is the need to attract additional funds for the day to day running of the Befriending Service. While we are confident in our ability to attract Befriending Volunteers, make matches for one-to-one befriending and run group activities, we need additional funds in order to stand still, let alone increase our activities. Our next step is to seek and recruit a Trustee who has additional knowledge and experience of the funding landscape and its key players to help us with this.

Investment performance
All EDBS investment is directed towards work which meets the key outcomes. This is reported to the Local Authority as the key funder.

FINANCIAL REVIEW
Financial position
Total income for the year amounted to £133,230 (2025: £121,960). Total expenditure for the year amounted to £172,717 (2025: £150,114) leaving a deficit for the year of £39,487 (2025: £28,154).

Principal funding sources
The charity's principal funding source is East Dunbartonshire Health and Social Care Partnership for the provision of a befreinding service and lucheon clubs.

Investment policy and objectives
The Manager and the Treasurer are responsible for ensuring that the organisation maximises income from any funds and minimises interest charges. The Manager will identify future cash flows and plan the movement of funds accordingly. Any investments made will be in accordance with the powers set out in the constitution and within the ethical constraints set by the Board.

Reserves policy
EDBS recognises the need to develop a sustainable organisation. The Board are committed to maintaining continuity of service provision in the event of any significant decrease in funding. In order to achieve this, the organisation will aim to hold a level of unrestricted funds, being those funds not ring fenced or invested in tangible fixed assets, equivalent to the sum required to finance core activities of the organisation for a 6 month period.

Going concern
The financial statements have been prepared on a going concern basis after consideration of the future prospects of the charity, its financial forecasts, expected income from its funders and non-contract services and available free cash reserves, to support its activities in the current year.

FUTURE PLANS

The charity's principal funding source is East Dunbartonshire Health and Social Care Partnership. The charity has engaged the services of a fundraiser to assist in raising additional funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution and is constituted as a SCIO (Scottish Charitable Incorporated Organisation).

Recruitment and appointment of new trustees

All prospective trustees complete a formal application form which identifies their key skills and experience which makes them suitable for the position of trustee. An interest in the work of the EDBS is obviously required, although the organisation, in order to function properly requires the following skills within the Board:

- Financial Management
- Human Resource Management
- Monitoring and Evaluation
- Legal issues relating to Business
- PR and Fundraising
- Project Management/Business Planning
- Quality Management

All board members will complete a skills audit to identify which specialism they may be able to support. Training will be available to assist in the development of new skills.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 27 October 2026 and signed on its behalf by:



E Ibbotson - Trustee

Independent Examiner's Report to the Trustees of
East Dunbartonshire Befriending Service
(SCIO)

I report on the accounts for the year ended 31 March 2026 set out on pages seven to twelve.

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.

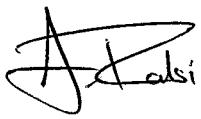
Independent examiner's statement
In connection with my examination, no matter has come to my attention :

(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.



Amardeep Kalsi C.A.
The Institute of Chartered Accountants of Scotland

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

27 October 2026

East Dunbartonshire Befriending Service
(SCIO)

Statement of Financial Activities for the Year Ended 31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,074	-	3,074	155
Charitable activities					
Core activities		101,362	27,150	128,512	114,102
Investment income	2	1,644	-	1,644	7,703
Total		106,080	27,150	133,230	121,960
EXPENDITURE ON					
Charitable activities	3				
Core activities		155,567	17,150	172,717	150,114
NET INCOME/(EXPENDITURE)		(49,487)	10,000	(39,487)	(28,154)
RECONCILIATION OF FUNDS					
Total funds brought forward		206,668	-	206,668	234,822
TOTAL FUNDS CARRIED FORWARD		157,181	10,000	167,181	206,668

The notes form part of these financial statements

East Dunbartonshire Befriending Service
(SCIO)

Balance Sheet
31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
CURRENT ASSETS					
Cash at bank		167,566	24,400	191,966	215,160
CREDITORS					
Amounts falling due within one year	7	(10,385)	(14,400)	(24,785)	(8,492)
NET CURRENT ASSETS		157,181	10,000	167,181	206,668
TOTAL ASSETS LESS CURRENT LIABILITIES		157,181	10,000	167,181	206,668
NET ASSETS		157,181	10,000	167,181	206,668
FUNDS	8				
Unrestricted funds				157,181	206,668
Restricted funds				10,000	-
TOTAL FUNDS				167,181	206,668

The financial statements were approved by the Board of Trustees and authorised for issue on 27 October 2026 and were signed on its behalf by:

E Ibbotson - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from 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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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2. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Interest receivable	1,644	7,703

3. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 4)
	£
Core activities	172,717

4. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Core activities	167,407	960	4,350	172,717

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

6. STAFF COSTS

	31.3.26	31.3.25
	£	£
Wages and salaries	114,996	102,047
Social security costs	12,275	2,063
Other pension costs	6,316	5,466
	133,587	109,576

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

	31.3.26	31.3.25
Management	1	1
Support staff	5	5
	6	6

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

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6. STAFF COSTS - continued

Total remuneration (including employer NIC and pension contributions) in respect of key management personnel was £42,243 (2025: £38,970).

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Taxation and social security	2,419	1,525
Other creditors	22,366	6,967
	24,785	8,492

8. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
Core activities	206,668	(49,487)	157,181
Restricted funds			
Events	-	10,000	10,000
TOTAL FUNDS	206,668	(39,487)	167,181

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Core activities	106,080	(155,567)	(49,487)
Restricted funds			
Newsletter	2,670	(2,670)	-
Fundraiser	4,480	(4,480)	-
Events	20,000	(10,000)	10,000
	27,150	(17,150)	10,000
TOTAL FUNDS	133,230	(172,717)	(39,487)

continued...

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted fund	234,822	(28,154)	206,668
TOTAL FUNDS	234,822	(28,154)	206,668

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	109,220	(137,374)	(28,154)
Restricted funds			
Newsletter	2,740	(2,740)	-
CMHWF	10,000	(10,000)	-
	12,740	(12,740)	-
TOTAL FUNDS	121,960	(150,114)	(28,154)

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

10. PROJECT INFORMATION

Core activities
Used in the operation of core services as set out in the objectives.

Newsletter
Used for the production of a monthly newsletter.

CMHWF
Used to support mental health and wellbeing.

Fundraiser
Used to support staff costs for fundraising.

Events and Training
Used to support community events and volunteer training.