

BE FRIENDS LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

Charity Registration Number - SC022565

Company Registration Number - SC150411

BE FRIENDS LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr H McEwan

Mr P Rhode

Mr R Mackay

Mr R Low

Mr J Morrow

Charity Number (Scotland) – SC022565

Company Number – SC150411

Registered Office

Stobswell Parish Church

170 Albert Street

Dundee

DD4 6QW

Independent Examiner

Figure Four Accounting Limited

Milton Business Centre

10 Milton Street

Dundee

DD3 6QQ

Bankers

Bank of Scotland

2 West Marketgait

Dundee

DD1 1QN

Chairman's Report – BeFriends Dundee

Dear friends,

It is a pleasure to look back on another year at BeFriends, our Dundee charity that has been supporting vulnerable young people since 1981. From our base in Stobswell we continue to match trained local volunteers with children and young people aged 5–25 who are struggling with social isolation – many of them neurodivergent and finding everyday life, friendships and community participation particularly difficult.

This year we have been out and about recruiting new befrienders at Dundee & Angus College, the University of Dundee and Abertay University. These pop-up events brought us enthusiastic students and staff who are already making a difference. We were also proud to reach the YPI final round at Morgan Academy, where young people themselves showed such passion for the cause of friendship and inclusion.

Our groups have been full of fun and connection. The Thursday group enjoyed a Comics Youth workshop with How It Felt, creating stories and artwork that helped young people express themselves. We shared trips to the Odeon, Willowgate Activity Centre and Hollywood Bowl, plus special Christmas and Halloween events that brought smiles and a sense of belonging. Throughout the year we have also been part of the Maryfield Food, Family & Fun provision during school holidays – a welcome chance for families to come together, share a meal and enjoy activities in a safe, friendly setting. This is in addition to the hundreds of one-to-one outings by befrienders!

Volunteers' Week was marked with a lovely lunch at Bridgeview, a chance to thank the people who give their time so generously. On the fundraising front we had a lively quiz night at Hillcrest Bowling Club and a successful wine tasting at Aitkens – both great community evenings that raised vital funds and brought people together. During the year, we also said farewell and thanks to Gail for several years as volunteer coordinator and 'hello' to Amanda who has been VC since May!

None of our charitable work would be possible without the support of our local funders and heartfelt thanks go to Northwood, the Bank of Scotland, Lord Armistead, the Clep Bar and many anonymous others. Their generosity keeps the doors open and the friendships growing.

However, the charity wouldn't exist without our dedicated, loyal volunteers. To every volunteer, every young person, every family and every partner who interacted with us: thank you. In Dundee, no one should feel alone.

With warmest regards,

H. McEwan

BeFriends Dundee

Independent Examiner's Report to the Trustees of BeFriends Limited

I report on the accounts and financial statements of the charity for the year ended 31st March 2026 which are set out on the following pages.

Respective responsibilities of directors and examiner

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

Basis of independent examiner's statement

My examination was carried out in accordance with regulation 11 of the 2006 Accounts Regulations. 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 financial statements and seeking explanations from you as Directors 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

During 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

- To prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the 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.

Darren Kane MAAT

Figure Four Accounting Ltd – Milton Business Centre, 10 Milton Street, Dundee, DD3 6QQ

Accountant

A handwritten signature in black ink that reads "D Kane". The signature is written in a cursive, slightly stylized font.

21/09/2025

BE FRIENDS LIMITED**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR END 31ST MARCH 2026**

		Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
Income From					
Donations, Legacies and Grants	3	23,779	40,000	63,779	100,591
Expenditure On					
Charitable Activities	4	16,841	57,166	74,007	77,227
Net Movement In Funds		6,939	-17,166	-10,227	23,364
Fund Balances at 1st April 2025		38,490	37,403	75,893	52,529
Fund Balances at 31st March 2026		45,429	20,237	65,666	75,893

BE FRIENDS LIMITED BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2026

		2026	2025
		£	£
<u>Fixed Assets</u>			
Tangible Assets	7	0	349
<u>Current Assets</u>			
Debtors	8	0	0
Cash at Bank and in hand		66,554	76,489
		66,554	76,489
<u>Creditors: amounts falling due within one year:</u>			
Accruals	9	732	800
Pension	9	156	145
PAYE Payable	9	0	0
		888	945
Net Current Assets		65,666	75,544
Total Assets Less Current Liabilities		65,666	75,893
<u>Funds</u>			
Restricted Funds	10	20,237	37,403
Unrestricted Funds	10	45,429	38,490
Total Funds		65,666	75,893
Check:		0	0

For the financial year in question, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have require the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The diectors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with micro-entity provisions.

Donations, Legacies and Grants	Unrestricted Funds 2026	Restricted Funds 2026	Total Funds 2026	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025
Donations and Gifts	1,716		1,716	4,735		4,735
Grants	22,063	40,000	62,063	13,353	82,503	95,856
Total:	23,779	40,000	63,779	18,088	82,503	100,591

Grants Receivable

DVVA			0			0
DCC Common Good Fund	12,863		12,863	13,353	4,900	18,253
Northwood Charitable Trust		10,000	10,000		10,000	10,000
Leng Charitable Trust			0		1,000	1,000
National Lottery Awards For All			0		20,000	20,000
Paristamen			0		1,000	1,000
WM Sword	2,500		2,500			0
Lord Armisted	1,000		1,000			0
Alexader Moncur Trust	2,500		2,500			0
Bank of Scotland		20,000	20,000		1,000	1,000
Foundation Scotland	500		500		5,000	5,000
Lothian Family Charitable Trust			0		3,000	3,000
Tillyloss Trust			0		2,000	2,000
St Katherines Fund			0		2,000	2,000
Hillcrest Foundation	2,700		2,700			0
Gannochy Trust			0			0
Robertson Trust		10,000	10,000		10,000	10,000
Peoples Postcode Lottery			0		22,603	22,603
Total:	22,063	40,000	62,063	13,353	82,503	95,856

Expenditure on Charitable Activities

	2026	2025
Direct Costs		
Staff Costs	44,646	44,120
Depreciation	349	1,212
Rent, Rates, Insurance	6,861	5,868
Cleaning	88	187
Heat and Light	0	0
Repairs and Maintenance	0	0
Donatons Made	500	0
Volunteer Expenses	7,733	7,430
Staff Training	696	910
Computer Costs	2,560	3,272
Sundries	188	898
Outings and Activities	6,829	6,612
Fees	0	425
Telephone	2,129	1,664
Printng, Postage and Stationery	279	178
Professional and Legal Fees	236	0
Support:	0	183
Governance:	911	4,268
Total Costs:	74,005	77,227
Analysis By Fund		
Unrestricted Funds	12,580	23,681
Restricted Funds	61,425	53,546
Total Funds:	74,005	77,227

Trustees

No trustee received any remuneration during the year, nor any person connected with them.

Trustees were reimbursed for expenses to the value of 0

Employees

The average number of monthly employees during the year was 3

	2026	2025
Wages and Salaries	43,833	41,725
Employers National Insurance	0	0
Employers Pension	812	1,399
Total:	44,645	43,124

Tangible Fixed Assets

Cost	£
At 1st April 2025	10,035
Additions	0
Disposals	0
At 31st March 2026	10,035
Depreciation	
At 1st April 2025	9,686
Charge For Year	349
At 31st March 2026	10,035
Carrying Amount	
At 31st Mar 2025	349
At 31st Mar 2026	0

Debtors

	2026	2025
Other Debtors	0	0

Creditors

	2026	2025
Accruals	732	800
Pension	156	145
PAYE	0	0
Total:	888	945

Accrual is Independent Examination Fee

Fund Analysis

	Balance At 1st April 2025	Incoming Resources	Resources Expended	Balance At 31st March 2026
The Gannochy Trust	0	0	0	0
Alexander Moncur Trust	0	2,500	2,500	0
WM Sword	0	2,500	2,500	0
Lord Armisted	0	1,000	1,000	0
Community Response Fund	0	0	0	0
Bank of Scotland	0	20,000	9,527	10,473
Hillcrest Foundation	0	2,700	2,700	0
Robertson Trust	4,055	10,000	9,912	4,143
DCC Common Good Fund	0	12,863	9,439	3,424
The Northwood Charitable Trust	10,000	10,000	0	20,000
Leng Charitable Trust	0	0	0	0
National Lottery Awards For All	377	0	377	0
Paristamen	900	0	900	0
Aitken Wines	0	0	0	0
Foundation Scotland	0	500	500	0
Lothian Family Charitable Foundation	0	0	0	0
Tillyloss Trust	2,000	0	2,000	0
St Katherines Fund	0	0	0	0
Peoples Postcode Lottery	20,070	0	20,070	0
Unrestricted Funds	38,490	1,716	12,580	27,626
Total Funds	75,892	63,779	74,005	65,666