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befriend a child

turn a frown upside down

Befriend A Child
(A company limited by guarantee)

Directors' report and financial statements
for the year ended 31 March 2026

Company number SC299928

Charity number SC005467

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Befriend A Child
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Company information

Directors	Leonard Ironside Colin JW Reid Shona Alexander Gary J Mitchell Philip E Annandale David McCready Frances Loughrey (resigned 7 November 2025)
Chief executive	Sarah Misra
Company secretary	Burnett & Reid LLP
Auditors	Hall Morrice LLP 6 & 7 Queen's Terrace Aberdeen AB10 1XL
Solicitors	Burnett & Reid LLP Suite A 1 Albyn Place Aberdeen AB10 1BR
Bankers	The Royal Bank of Scotland Aberdeen Queen's Cross Branch 40 Albyn Place Aberdeen AB10 1YN
Principal office	9 Bon Accord Square Aberdeen AB11 6DJ
Registered office	Suite A 1 Albyn Place Aberdeen AB10 1BR

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Directors' report 2025-26

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the directors.

The board of directors presents its report and annual financial statements for the year ended 31 March 2026.

The charity information set out on page 1 forms part of this report. This report is prepared in accordance with the Memorandum and Articles of Association of the charity and the accounting policies set out in note 1 to the financial statements. They also comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing the financial statements in accordance with FRS 102 applicable in the UK and Republic of Ireland (FRS 102).

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Company number SC299928, Charity number SC005467.

Organisation

The directors, officers and other management information, at the date of this report, are shown on page 1.

Day to day responsibility for the provision of specified services rests with the Chief Executive, with assistance from the Directors, Senior Management Team and the Staff Team. The Chief Executive is responsible for ensuring that the charity meets its key performance indicators and conforms with the appropriate requirements and is also responsible for staff administration.

The board typically meets quarterly or more often if required. Meetings cover all matters concerning the charity and ultimate responsibility rests with them for all aspects of the charity. Detailed minutes are produced and referred to respectively when appropriate. Reports are regularly made from the Chief Executive and the Senior Management Team.

During the year there were the following appointments or resignations of directors:

Frances Loughrey (Resigned 7/11/2025)

Key management personnel

The charity considers the directors along with the Chief Executive to be key management personnel. All directors give their time freely and no director received remuneration or expenses in the year.

Achievements this year

In 2025, Befriend a Child celebrated its 50th anniversary. The anniversary provided an opportunity to reflect on five decades of supporting children and families across the North-East of Scotland, while recognising the invaluable contribution of those who have helped the charity make a lasting difference. To mark this significant milestone, a Civic Reception was hosted by the Lord Provost at Aberdeen Townhouse in June for the charity's volunteers, staff, supporters and partners.

During the financial year 2025/26, we delivered high-quality services to children, young people and families across Aberdeen and Aberdeenshire through our Befriending, Mentoring, Group Activity and Family Support programmes. Our services continued to make a meaningful difference to children and

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families experiencing challenging circumstances across the North-East of Scotland. Over the year, we supported 274 children and young people, an increase of 6% from the previous year, as well as 58 families through our family support project.

Befriending

Our Befriending programme supports children aged 5 - 17 who are experiencing challenging life circumstances across Aberdeen and Aberdeenshire. Befriending gives children the opportunity to build a consistent and trusting relationship with a volunteer befriender while taking part in social and recreational activities together. Referrals are received from professional agencies, including social work, education and third-sector organisations. The main reasons for referral include social isolation, low self-confidence / self-esteem and the lack of a positive and consistent role model in a child's life.

Over the year, 177 volunteers supported 175 children and young people through our Befriending programme. The programme comprises three projects, delivered by trained volunteers with support from our experienced staff team. During the year, our Community Befriending project supported 67 children and young people living in financial and social disadvantage across Aberdeen City and Shire. Our Tackling Child Abuse Befriending project supported 56 young people affected by abuse or neglect, while our Healthy Minds Befriending project supported 54 children and young people experiencing mental health and wellbeing challenges. Two children received support through two separate projects during the year. Volunteers across all three projects received ongoing support and training to help them respond effectively to the needs of the children and young people they support.

Of the children supported through our Befriending programme, 54% were female and 46% were male, with ages as follows: 5-8 years old (14%), 9-12 years old (49%), 13+ years (37%). 81% were from 29 neighbourhoods across Aberdeen, with 58% of these from the priority areas of the City. 19% of the children supported were from Aberdeenshire.

Through Befriending, children and young people benefited from a consistent relationship with a trusted adult, alongside opportunities to participate in social and recreational activities. Volunteers met with their child every two weeks and were asked to commit for a minimum of one year, helping to provide the consistency and stability required to develop a meaningful relationship.

Activities were child-led and varied, from visits to the beach or park, learning to swim, cooking, climbing and ice-skating through to visits to Dunnottar Castle, Jump In, Innoflate, Comic Con, the Science Centre and the cinema. We are grateful to the many organisations across Aberdeen and Aberdeenshire who partner with us to provide discounted activities for volunteers and young people.

Evaluation of the programme shows that befriending helps children and young people to increase their confidence and self-esteem, reduce social isolation and improve health and wellbeing. The experience can also help young people develop the confidence and resilience to respond more positively to challenges in their lives.

All children participating in befriending have also had the opportunity to take part in monthly group activities and to use the facilities at Befriend a Child HQ, including the kitchen, media room and play zone. These opportunities provide additional ways for children and young people to socialise, develop skills and build confidence in a safe and supportive environment.

In June 2025, Befriend a Child was reaccredited with Befriending Networks' Quality in Befriending Excellence Award. This external recognition reflects our continued commitment to delivering an impactful and high-quality befriending service for children and young people.

During the year, we also reviewed our referral policies and procedures and began work on a revised Monitoring and Evaluation Framework supported by Evaluation Support Scotland. This work will strengthen our approach to measuring and demonstrating the outcomes and impact of our service.

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Mentoring

Befriend a Child is one of 12 charities across Scotland selected to deliver the Scottish Government's Intandem Mentoring programme for care-experienced young people. Through a consistent relationship with a trusted adult, mentoring provides young people with individual support to build confidence, develop resilience and navigate challenges in their lives.

During the year, 33 young people were supported through our Intandem Mentoring programme, an increase of 14% on the previous year. We delivered two projects; one supporting children living at home who were subject to a Compulsory Supervision Order (CSO) and the second supporting young people living in kinship care.

Of the children supported through Intandem, 45% were female and 55% were male, with ages as follows: 5-8 years old (18%), 9-12 years old (27%), 13+ years (55%). 94% were from 15 neighbourhoods across Aberdeen, with 58% of these from the priority areas of the City. 6% of the children supported were from Aberdeenshire.

Mentors met with young people weekly or fortnightly, providing regular one-to-one support alongside opportunities to take part in activities within their local communities. These consistent relationships provided young people with a trusted adult who listened, encouraged and supported them to develop confidence and self-esteem and improved wellbeing.

Evaluation of the programme was undertaken in January 2026 and provided positive evidence of the difference mentoring is making in young people's lives. The findings also highlighted the important role mentors play as consistent and trusted adults, helping young people to navigate challenges, make positive choices and progress towards their individual goals.

During the year, our Intandem Mentoring Co-ordinators supported children and young people awaiting a mentor. Through recreational and community-based activities, they provided opportunities for young people to remain engaged, build relationships and access support while waiting to be matched.

Group Activities

Youth Clubs

Our Youth Clubs provide free, accessible activities for children and young people in the priority neighbourhoods of Northfield, Cummings Park and Kincorth, creating opportunities to socialise, build relationships and take part in positive activities within their community.

During the year, 78 children attended our three Youth Clubs, an increase of 41% on the previous year. Our Kincorth Youth Club saw particularly strong growth as it became more established following its launch in January 2024.

Those attending included children already supported through Befriend a Child, children on our waiting lists and young people from the wider community referred to us through local schools. This enables the clubs to extend our reach and provide support and opportunities to children who may not otherwise be accessing support.

Youth Club sessions give children opportunities to engage with their peers, develop relationships and take part in a wide range of creative, recreational and developmental activities. The clubs contribute to Aberdeen City Council's Local Outcome Improvement Plans and are funded by Aberdeen's Fairer Aberdeen Fund, supporting its wider aim of addressing poverty and inequality.

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Throughout the year, children took part in a varied programme of indoor and outdoor activities, from arts and crafts and cooking to games and outdoor play. We also worked with local partner organisations to provide a range of additional experiences, including a radio session at SHMU, science activities delivered by Aberdeen Science Centre and a cooking session at CFINE's Cook in the Nook. Working with our partners enabled children and young people to try new experiences, develop skills and access new opportunities in their local communities.

Feedback from children and young people highlights the value they place on having a welcoming space where they can spend time with their peers, take part in new experiences and feel part of their local community. We continue to use their feedback to shape our Youth Clubs and ensure activities respond to their interests and needs.

We also hosted monthly sessions at Befriend a Child HQ for teenagers attending the Thursday Cummings Park group. The more relaxed environment provided opportunities for young people to spend time together while enabling staff to engage with them on wider issues affecting their lives, including wellbeing, finances and food insecurity.

Volunteers continued to play an important role in the success of our Youth Clubs. During the year, 22 volunteers supported sessions, helping children and young people to participate in activities and contributing to a welcoming and supportive environment.

Group Events

Group sessions were delivered for children and volunteers involved in our Befriending and Mentoring programmes throughout the year.

We hosted four larger events and outings including an Easter Eggstravaganza event at Befriend a Child HQ, a summer 50th birthday party at Hazlehead Park, our Spooktacular Halloween event at Befriend a Child HQ and our annual Christmas Party at Aberdeen Altens Hotel. We also delivered seven Group Activity Sessions during the year, led by two longstanding volunteers, taking place at weekends during months when larger events or outings were not scheduled. Activities included arts and crafts, wellbeing sessions and outdoor activities. Across the year, the group activities and events saw 208 child attendances and 240 volunteer attendances, with many children and volunteers joining us for more than one activity.

The group sessions provided important opportunities for volunteers and children to strengthen their relationship in a relaxed setting, while enabling children and young people to spend time with their peers and develop new friendships. The sessions also provided opportunities for volunteers to connect with one another, share experiences and develop supportive peer relationships, contributing positively to volunteer engagement and wellbeing.

Feedback from children and volunteers attending the sessions has been positive, with participants highlighting the welcoming atmosphere, variety of activities and the opportunities to build friendships.

Children, volunteers, families and staff also took part in the Celebrate Aberdeen Parade in August, providing an opportunity to celebrate Befriend a Child's longstanding connection with the local community.

Family Support

Our Family Support Project provided support to families of children involved in our Befriending and Mentoring programmes who were experiencing challenges including social isolation and financial hardship. During the year, 33 families received one-to-one support, an increase of 50% on the previous year. A further 25 families received family support care packages, bringing the total number of families supported through the project to 58, an increase of 29%.

Families supported through the project were experiencing a range of challenging circumstances, including financial hardship, social isolation and poor mental health. Many did not receive support from statutory services, meaning the project provided valuable early intervention and helped families address challenges before they escalated.

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Family Support (continued)

The needs of each family supported through the project were unique and often involved a number of interconnected challenges. The level and type of support provided varied according to their individual circumstances, with some families requiring occasional support while others required more intensive and sustained support over time.

Through the project, families received practical and emotional support across a wide range of issues, including finance, benefits, housing, additional support needs, mental health and advocacy. One-to-one support included providing a listening ear and advice, attending meetings with families and signposting or referring them to other services. Our Family Support Co-ordinators worked closely with statutory, third sector and community organisations, making referrals to 59 organisations and services on behalf of families during the year. These included Advocacy Service Aberdeen, Foyer, Quarriers, Autism & Neurodiversity Scotland, AberNecessities and CFINE.

Feedback from families highlights the value of having consistent, trusted support to help them navigate challenges, access appropriate services and feel better supported during difficult periods.

Volunteers

Volunteers are at the heart of our work and bring a wide range of skills, experience and backgrounds to Befriend a Child. Our volunteer community continued to grow during the year, with 208 active volunteers across the organisation at the end of the financial year, an increase of 4%.

Providing volunteers with high-quality support remains a key priority. Volunteers receive regular one-to-one support from their Co-ordinators and are encouraged to connect with one another and share experiences through training, project get-togethers and group activities. Our monthly volunteer newsletter also provides regular information, updates and opportunities to stay connected with the wider organisation.

Volunteer recruitment remained an important focus throughout the year. A number of successful recruitment campaigns brought new volunteers into the organisation, alongside significant growth in the number of volunteers supporting our fundraising activities and events.

Our Staff and Governance

Our staff team continued to demonstrate commitment and dedication throughout the year, and we are grateful for their contribution to the organisation and the children, young people and families we support. Staff training and development remained a priority, supporting colleagues to develop their skills and knowledge and deliver high-quality services and projects

Our Board of seven Directors provided leadership, oversight and governance throughout the year, bringing a range of skills and experience to support the organisation. The Board worked closely with the Chief Executive and staff team, providing strategic oversight and helping to ensure the organisation remained focused on its charitable aims and future priorities. One Director resigned in November 2025 following relocation.

During the year, we undertook a strategic review facilitated by Community Enterprise. The review provided an important opportunity to reflect on the organisation's progress, consider our future priorities and shape our plans for the years ahead. Volunteers and partners contributed to the process, helping to ensure that a range of perspectives informed the future direction of Befriend a Child.

Fundraising and Marketing

In 2025/26, donors and supporters continued to give generously to Befriend a Child, with total income of £846,066, an increase of 8% on the previous year. Our income came from a diverse range of sources, including charitable trusts and foundations, statutory funders, corporate partners and the many individuals, schools, clubs and community groups who fundraised on our behalf. This support enabled

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Fundraising and Marketing (continued)

us to continue making a difference to children, young people and families across Aberdeen and Aberdeenshire.

We received grants from charitable trusts, foundations and statutory funders to support our Befriending, Intandem Mentoring, Group Activities and Family Support programmes. Funders providing restricted grants to individual programmes are detailed within the restricted funds section of the accounts.

Corporate partnerships continued to provide valuable support during the year through funding, sponsorship, donations and pro-bono assistance. Saltire Energy continued its longstanding support, and we are extremely grateful to our Patron, Mike Loggie, and the Saltire team for their continued commitment to Befriend a Child. We also received support from a wide range of businesses across the North-East, many of whom supported our services, fundraising activities and events throughout the year.

Community fundraising also made an important contribution, with individuals, schools, clubs and groups collectively raising over £58,000. We continue to be inspired by the commitment and creativity of our supporters.

Our Giving Tree Appeal was once again generously supported, with 120 partners taking part in the 2025 campaign and more than £22,000 raised, an increase of 42% from last year. In addition, toys worth more than £28,000 were donated and distributed to children, including at our Christmas Party in December.

Our fundraising events continued to bring together supporters and raise vital funds for our work. During the year, we hosted our Golden Anniversary Ball at The Chester Hotel and our Annual Golf Day at Newmachar Golf Club, alongside two Boozy Brunch events at The Marcliffe, which welcomed more than 500 guests across the two events. Supporters also took on a range of sponsored challenges on our behalf, including a Firewalk, Edinburgh Marathon, the Kiltwalk, Ride the North and the Banchory Beast Race.

Our income increased during 2025/26, and the charity recorded a net surplus for the year, providing a positive foundation as we enter the new financial year.

Throughout the year, we continued to raise the profile of Befriend a Child and increased awareness of our work across the North-East. Through social media, press and media coverage, e-marketing, newsletters and our website, we shared the impact of our services, promoted volunteering and fundraising opportunities and kept our supporters, partners and wider community informed and engaged.

Our digital channels continued to provide an important way of reaching both established and new audiences. During the year, our combined social media following grew by 4.5% to more than 15,200 followers across Facebook, Instagram, X and LinkedIn. We saw particularly strong growth on Instagram and LinkedIn, where our audiences increased by 12.6% and 10.1% respectively.

Our 50th anniversary provided an important opportunity to increase awareness of Befriend a Child, celebrate the charity's history and highlight the continuing need for our services. Through anniversary-related communications, events and media coverage, we were able to share our story with a wider audience and recognise the contribution of the children, families, volunteers, staff, partners and supporters who have been part of the charity over the past five decades.

Future Plans

Following the strategic review undertaken during 2025/26, we will move forward with a clear focus on strengthening and developing our services while ensuring the organisation remains responsive to the changing needs of children, young people and families across Aberdeen and Aberdeenshire. Our priorities for the year ahead will focus on the quality and impact of our services, extending our reach

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Future Plans (continued)

where there is identified need, strengthening partnerships and ensuring Befriend a Child remains a sustainable and well-governed organisation.

We will continue to respond to the needs of children, young people and families experiencing challenging and increasingly complex circumstances, maintaining a strong focus on the quality and consistency of the support we provide. As part of the continued development of our services, our Intandem Kinship Mentoring project will expand into Aberdeenshire, enabling us to extend mentoring support to more care-experienced young people living in kinship care.

We will also progress the development of a project to support older teenagers, responding to an identified gap in provision for this age group. During the year ahead, we will further explore the needs of young people and how Befriend a Child can best use its experience and strengths to provide appropriate support as they move towards adulthood.

Strengthening how we understand, measure and demonstrate our impact will be an important priority. Building on the work already undertaken with Evaluation Support Scotland, we will continue to develop our approach to monitoring and evaluation across all our programmes, enabling us to better evidence the outcomes achieved by children, young people and families and use this learning to inform the continued development of our services.

Volunteers will remain at the heart of our work. With continued demand for our programmes, recruiting and retaining volunteers from communities across Aberdeen and Aberdeenshire will be essential to our ability to reach more children and young people. We will continue to invest in volunteer recruitment, training, support and engagement, while creating opportunities for volunteers to connect with and learn from one another.

Partnership and collaborative working will continue to be important in helping us respond effectively to the needs of children, young people and families. We will strengthen relationships with statutory, third-sector, community and corporate partners and continue to contribute to collaborative initiatives across the North-East, including work supported through the Fairer Aberdeen Fund and opportunities such as Challenge Poverty Week.

Maintaining the charity's financial sustainability will remain a key priority. We will continue to develop a diverse range of income through grants, corporate partnerships, fundraising and individual giving, while ensuring our resources are used effectively and efficiently to support the delivery of our charitable aims. Alongside this, we will continue to raise awareness of Befriend a Child, communicate the impact of our work and maintain strong relationships with our supporters, funders and wider stakeholders.

Our staff and volunteers are central to the quality and success of our work, and supporting their wellbeing, development and engagement will remain a priority. The Board of Directors will continue to provide effective governance and strategic oversight, working with the Chief Executive and staff team to guide the organisation as we begin to implement the priorities emerging from our strategic review.

Reserves Policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the charity. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 6-9 months of the standard unrestricted expenditure. The policy has been fully met this year.

The reserves are needed to meet the working capital requirements of the charity and the Management Committee feel that in the event of a significant drop in income they would require a sum of around this amount to allow time to continue the current activities of the charity and take steps to adjust costs or seek additional income. The strategy is to endeavour to continue with these reserves at a 6–9-month level through planned operating surpluses in the coming years.

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The level of the unrestricted reserves held at 31 March 2026 was £256,146 (2025 - £272,992). The level of restricted reserves held was £107,443 (2025 - £81,840).

Auditors

In so far as the directors are aware, there is no relevant audit information of which the charity's auditor is unaware and the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report, which has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime was approved by the board on 09 October 2026 and signed on its behalf.

GARY MITCHELL

Gary Mitchell
Director

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Statement of directors' responsibilities

The directors (who are also the trustees of Befriend A Child for the purposes of charity law) are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Independent auditor’s report to the members and directors of Befriend A Child

Opinion

We have audited the financial statements of Befriend A Child (the 'charitable company’) for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including, Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard and the provisions available for small entities, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors (who are also the trustees of the charity for the purposes of charitable law) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor’s report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Report which includes the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors' were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement, the directors (who are also the trustees of the charity for the purposes of charitable law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

As part of our planning process:

- Ensured that the engagement team had the appropriate competence, capabilities and skills to identify or recognise non-compliance with laws and regulations;
- Identified the laws and regulations applicable to the charity through discussions with trustees and management and through our own specialist knowledge of the sector;
- Focused on the specific laws and regulations we consider may have a direct effect on the financial statements, including FRS 102, the Charities SORP, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charites Accounts (Scotland) Regulations 2006 (as amended) and tax compliance regulations;
- Focused on the specific laws and regulations we consider may have an indirect effect on the financial statements that are central to the entity's ability to trade including those relating to the protection of children and vulnerable groups;
- Reviewed the financial statement disclosures and tested to supporting documentation to assess compliance with applicable laws and regulations;
- Made enquiries of management and inspected correspondence with the charities regulator, OSCR, and legal correspondence;
- Reviewed minutes of meetings of those charged with governance; and
- Ensured the engagement team remained alert to instances of non-compliance throughout the audit.

In identifying and assessing the risk of material misstatement due to irregularities, including fraud and how it may occur, and the potential for management bias and the override of controls we have:

- Obtained an understanding of the entity's operations, including the nature of its revenue sources and of its objectives and strategies, to understand the classes of transactions, account balances, expected financial disclosures and business risks that may result in risk of material misstatement;
- Obtained an understanding of the internal controls in place to mitigate risks of irregularities, including fraud;
- Vouched balances and reconciling items in key control account reconciliations to supporting documentation;
- Carried out detailed testing, on a sample basis, to verify the completeness, occurrence, existence and accuracy of transactions and balances;
- Carried out detailed testing to verify the completeness, validity, existence and accuracy of income including cut-off testing and ensuring income recognition is in line with stated accounting policies;
- Made enquiries of management as to where they consider there was a susceptibility to fraud, and their knowledge of any actual, suspected or alleged fraud;

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- Tested journal entries to identify any unusual transactions;
- Performed analytical procedures to identify any significant or unusual transactions; and
- Evaluated the appropriateness of accounting policies and the reasonableness of accounting estimates.

Owing to the inherent limitations of an audit, there is unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non- compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

David Ewen

David Ewen MA (Hons) CA
Senior Statutory Auditor
For and on behalf of Hall Morrice LLP
Statutory Auditor
Aberdeen
09 October 2026

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Befriend A Child
(A company limited by guarantee)

Statement of financial activities for the year ended 31 March 2026 (incorporating the income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total 2026 £	Unrestricted funds £	Restricted funds £	Total 2025 £
Income							
Donations		**381,190**	**253,819**	**635,009**	322,798	250,350	573,148
Donations in kind	**3**	**84,369**	**-**	**84,369**	90,122	-	90,122
Charitable activities	**4**	**118,312**	**-**	**118,312**	113,170	-	113,170
Investment Income	**5**	**8,376**	**-**	**8,376**	7,265	-	7,265
Total		**592,247**	**253,819**	**846,066**	533,355	250,350	783,705
Expenditure							
Raising funds		**122,956**	**-**	**122,956**	112,966	-	112,966
Charitable activities		**486,137**	**228,216**	**714,353**	438,183	226,713	664,896
Total Expenditure	**6**	**609,093**	**228,216**	**837,309**	551,149	226,713	777.862
Net income/(expenditure)		**(16,846)**	**25,603**	**8,757**	(17,794)	23,637	5,843
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds		**(16,846)**	**25,603**	**8,757**	(17,794)	23,637	5,843
Total funds brought forward		**272,992**	**81,840**	**354,832**	290,786	58,203	348,989
Total funds carried forward		**256,146**	**107,443**	**363,589**	272,992	81,840	354,832

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Befriend A Child
(A company limited by guarantee)

Balance sheet at 31 March 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**9**		**3,105**		18
Current assets					
Stocks		**4,085**		5,562	
Debtors	**10**	**74,692**		72,655	
Cash at bank and in hand		**428,428**		397,374	
		507,205		475,591	
Creditors					
Amounts falling due within one year	**11**	**(65,121)**		(52,777)	
Net current assets			**442,084**		422,814
Total assets before provisions			**445,189**		422,832
Provisions for liabilities					
Provision for property dilapidations	**12**		**(81,600)**		(68,000)
Net assets			**363,589**		354,832
Funds					
Unrestricted funds	**13**		**256,146**		272,992
Restricted funds	**13**		**107,443**		81,840
Total funds			**363,589**		354,832

The directors have taken advantage, in the preparation of the accounts, of the provisions applicable to companies under the small companies' regime.

Approved by the Board on 09 October 2026 and signed on its behalf by:

GARY MITCHELL

Gary Mitchell
Director

The notes on pages 18 to 28 form part of these accounts.

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Befriend A Child
(A company limited by guarantee)

Statement of cash flows for the year ended 31 March 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash provided by/(used by) operating activities			**34,474**		4,805
Cash flows used by investing activities					
Interest income		**-**		-	
Purchase of tangible fixed assets		**-**		-	
Gain on sale of fixed assets		**-**		-	
Cash used by investing activities			**(3,420)**		-
Increase/(decrease) in cash and cash equivalents in the reporting period			**31,054**		4,805
Cash and cash equivalents brought forward			**397,374**		392,569
Cash and cash equivalents carried forward			**428,428**		397,374

Note to cashflow

(i) Reconciliation of net income to net cash flows used by operating activities

	2026 £	2025 £
Net income	**8,757**	5,843
Add back depreciation charge	**333**	260
Increase/(Decrease) in provisions	**13,600**	-
Decrease/(Increase) in stock	**1,477**	3,647
Decrease in debtors	**(2,038)**	2,855
(Decrease)/Increase in creditors	**12,344**	(7,800)
Net cash provided by operating activities at 31 March 2025	**34,474**	4,805

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1 Status of charity and liability of members

On the winding up of the charity every member has undertaken to contribute to the assets of the charity for the payment of the debts and liabilities and of the cost of winding up of the charity, such amount as may be required not exceeding one pound. If the winding up occurs within one year of a member ceasing to be a member then the above applies for debts and liabilities of the charity contracted for before he ceased to be a member.

Company information

Befriend A Child is a company limited by guarantee incorporated in Scotland. The registered office is Suite A, 1 Albyn Place, Aberdeen, AB10 1BR.

2 Accounting policies

Basis of accounting

The financial statements are prepared under the historical cost convention and include the results of the operations of the charity as indicated in the directors' report, all of which are continuing.

These financial statements have been prepared in accordance with applicable accounting standards and the Statement of Recommended Practice Accounting and Reporting by Charities, preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Befriend a Child meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

These financial statements have been prepared on the going concern basis. The directors have considered relevant information, including the annual budget, forecast future cash flows and the impact of subsequent events in making their assessment.

Based on these assumptions and having regard to the resources available to the entity, the directors have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Funds

In the Statement of Financial Activities, funds are classified as either restricted funds or unrestricted funds, defined as follows:

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the directors.

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 accounts.

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2 Accounting policies (continued)

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to allocation of support and governance costs.

Donated goods

Where practicable, donated goods for resale or distribution are measured at fair value on initial recognition, which is the expected cost to purchase the goods less the expected costs of sales. Where estimating the fair value of donated goods for resale or distribution is impractical, due to the volume of low value items received, they are not recognised on receipt. Instead, the value to the charity of the donated goods sold is recognised as income when sold or distributed.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Allocation of support costs

Support costs include costs related to the statutory audit and legal fees.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	33% straight line basis
Computer equipment	33% straight line basis

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank

Cash at bank includes cash held in a deposit or similar account.

Creditors and provisions

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

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2 Accounting policies (continued)

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

Judgements in applying accounting policies and key sources of estimation

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant.
Actual results may differ from these estimates. In preparing these financial statements, the directors have made the following judgements:

Valuation of donated goods.

Where practicable, donated goods for resale or distribution are measured at fair value on initial recognition, which is the expected cost to purchase the goods less the expected costs of sales. As part of the year end process the directors are required to assess the carrying value of these goods. This assessment results in the potential provision against these. These judgements are made using the directors' experience, the review of goods for any damage, and the review of goods for any expiry dates.

Dilapidations provision

The charity has the obligation to return leased premise to the condition it was originally in when the lease commenced. A provision has been estimated by the directors of the costs required to do so, with the support of an independent firm providing an assessment of the likely dilapidation costs.

Allocation of cost estimate

Costs are allocated between fund categories based on the estimated proportion of employees' time spent on each activity. Shared costs are allocated using a reasonable measure of the relative benefit derived by each fund category.

Allocation percentages are determined by management based on employees' roles and responsibilities and are reviewed periodically to ensure that they remain appropriate and reflect the underlying activities undertaken.

Where employees perform activities across more than one fund category, their costs are apportioned on a reasonable, justifiable and consistent basis, using an allocation methodology that appropriately reflects the nature and extent of the activities performed.

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3 Donations in kind

	2026	2025
	£	£
Giving Tree Appeal	**28,238**	32,809
Fundraising	**16,972**	20,261
Marketing	**23,200**	26,000
Facilities	**270**	1,242
HR and Business Support	**3,903**	1,267
Group Activities	**1,080**	1,347
Befriending and Mentoring	**9,700**	6,360
<£1500	**1,006**	836
	84,369	90,122

4 Charitable activities

	2026	2025
	£	£
Fundraising events	**118,312**	**113,170**
	118,312	**113,170**

5 Investment income

	2026	2025
	£	£
Interest on bank deposits	**8,376**	7,265
	8,376	7,265

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6 Expenditure

2026	Unrestricted £	Restricted £	2026 Total £	Unrestricted £	Restricted £	2025 Total £
Befriending:						
Community	**94,114**	**36,378**	**130,492**	99,582	28,654	128,344
Tackling Child Abuse	**82,650**	**15,150**	**97,800**	62,869	30,102	92,976
Healthy Minds	**74,833**	**23,314**	**98,147**	59,737	33,139	92,977
Intandem:						
Looked after children	**22,832**	**51,790**	**74,622**	17,210	47,903	64,895
Kinship	**12,323**	**28,734**	**41,057**	10,447	28,204	38,656
Family Support	**19,541**	**42,643**	**62,184**	18,606	22,983	41,589
Youth Club	**4,996**	**19,917**	**24,913**	1,801	19,052	20,853
Other	**361**	**8,278**	**8,639**	175	10,644	10,819
Facilities	**-**	**2,012**	**2,012**	-	-	-
Gifts in Kind	**85,914**	**-**	**85,914**	83,724	6,032	89,755
Raising Funds	**122,956**	**-**	**122,956**	112,966	-	112,966
Support Services	**88,573**	**-**	**88,573**	84,032	-	84,032
Total	**609,093**	**228,216**	**837,309**	551,149	226,713	777,862

7 Staff Costs

	2026 £	2025 £
Wages and salaries	**426,446**	406,618
Social security costs	**42,003**	32,858
Pension costs	**17,885**	17,094
	486,334	456,570
Average number of employees in year	**16**	15

No employees earned more than £60,000 in the year (2025 - none).

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7 Staff Costs (continued)

Directors' remuneration and expenses

The directors received no remuneration or other benefits and were not reimbursed expenses in either year.

Compensation of Key management personnel

The charity considers its key management personnel of its chief executive officer. Total employment benefits, including employer pension contributions, of key management personnel was £53,393 (2025 - £53,765).

8 Net expenditure for the year

Net expenditure for the year:	**2026**	2025
	£	£
Net resources are stated after charging depreciation	**333**	260
Auditor's remuneration - audit services	**13,200**	12,000

9 Tangible fixed assets

2026	**Fixtures and fittings** **£**	**Computer equipment** **£**	**Total** **£**
Cost			
At 1 April 2025	53,978	8,493	62,471
Additions	-	3,420	3,420
At 31 March 2026	**53,978**	**11,913**	**65,891**
Depreciation			
At 1 April 2025	53,978	8,475	62,453
Charge for the year	-	333	333
At 31 March 2026	**53,978**	**8,808**	**62,786**
Net book value			
At 31 March 2026	**-**	**3,105**	**3,105**
At 31 March 2025	-	18	18

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10 Debtors

	2026	2025
Amounts falling due within one year:	**£**	£
Trade debtors	**53,725**	51,725
Other debtors	**20,967**	20,930
	74,692	72,655

11 Creditors

	2026	2025
	£	£
Amounts falling due within one year:		
Trade creditors	**4,294**	7,992
Taxation and social security	**9,567**	8,631
Accruals and deferred income	**51,260**	36,154
	65,121	52,777

Deferred income

	2026	2025
	£	£
Opening balance	**19,868**	31,322
Amounts released to income	**(19,868)**	(31,322)
Amounts deferred	**32,738**	19,868
Closing balance	**32,738**	19,868

Included within accruals and deferred income are amounts deferred in relation to sponsored events set to take place post year end.

12 Provisions for liabilities

Provision for property dilapidations

	2026	2025
	£	£
At 1 April 2025	**68,000**	68,000
Movement in year	13,600	-
As at 31 March 2026	**81,600**	68,000

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13 Funds

	31 March 2025	Income	Expenditure	Transfer	31 March 2026
	£	£	£	£	£
Unrestricted funds					
General fund	272,992	**592,247**	**(609,093)**	**-**	**256,146**
Restricted funds					
Befriending:					
Community	35,746	**6,540**	**(36,378)**	**-**	**5,908**
Tackling child abuse	12,450	**15,000**	**(15,150)**	**-**	**12,300**
Healthy minds	11,002	**65,000**	**(23,314)**	**-**	**52,688**
Intandem:					
Looked after children	1,762	**50,028**	**(51,790)**	**-**	**-**
Kinship	-	**41,002**	**(28,734)**	**-**	**12,268**
Family support	20,068	**46,051**	**(42,643)**	**-**	**23,476**
Youth club	-	**19,917**	**(19,917)**	**-**	**-**
Group activities	-	**9,081**	**(8,278)**	**-**	**803**
GIK and stock	-	**-**	**-**	**-**	**-**
Facilities	812	**1,200**	**(2,012)**	**-**	**-**
	81,840	**253,819**	**(228,216)**	**-**	**107,443**
Total funds	354,832	**846,066**	**(837,309)**	**-**	**363,589**

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13 Funds (continued)

	31 March 2024	Income	Expenditure	Transfer	31 March 2025
	£	£	£	£	£
Unrestricted funds					
General fund	290,786	533,355	(551,149)	-	272,992
Restricted funds					
Befriending:					
Community	-	64,400	(28,654)	-	35,746
Tackling child abuse	12,552	30,000	(30,102)	-	12,450
Healthy minds	10,941	33,200	(33,139)	-	11,002
Intandem:					
Looked after children	913	48,752	(47,903)	-	1,762
Kinship	3,415	24,789	(28,204)	-	-
Family support	20,941	22,110	(22,983)	-	20,068
Youth club	3,409	15,643	(19,052)	-	-
Group activities	-	7,456	(7,456)	-	-
GIK and stock	6,032	-	(6,032)	-	-
Facilities	-	4,000	(3,188)	-	812
	58,203	250,350	(226,713)	-	81,840
Total funds	348,989	783,705	(777,862)	-	354,832

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13 Funds (continued)

Purposes of restricted funds

Aberdeen City Council Fairer Aberdeen Fund - Youth Clubs and Befriending programme (Community)

Inspiring Scotland - Intandem Mentoring

Trades Widows Fund – Group Activities

Donations - Various donated goods and services from various organisations

GEOLOG – Christmas Party and Facilities

National Lottery Community Fund - Family Support

The RS Macdonald Charitable Trust - Befriending programme (Tackling Child Abuse)

The Suttie Foundation - Befriending programme (Healthy Minds)

NHS Grampian Health Improvement Fund - Befriending programme (Healthy Minds North)

NHS Grampian Charity – Family Support

Aberdeen City Council UK Shared Prosperity Fund – Family Support

Aberdeen City Council Festive Fund – Christmas Party

Aberdeen Student Show – Group Activities

Bank of Scotland Invest Programme – Befriending programme (Healthy Minds)

Scotmid – Befriending programme (Community)

National Lottery Awards for All – Befriending programme (Community)

Barcapel Foundation – Befriending programme (Community)

Garfield Weston Foundation – Befriending programme

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14 Analysis of net assets between funds

2026	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	3,105	-	3,105
Cash at bank	320,985	107,443	428,428
Other net current assets	13,657	-	13,657
Provision for dilapidations	(81,600)	-	(81,600)
Net assets at 31 March 2026	**256,147**	**107,443**	**363,590**

2025	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	18	-	18
Cash at bank	315,534	81,840	397,374
Other net current assets	25,440	-	25,440
Provision for dilapidations	(68,000)	-	(68,000)
Net assets at 31 March 2025	272,992	81,840	354,832

15 Operating lease commitments

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026 £	2025 £
Within one year	**35,160**	35,160
Between two and five years	**2,700**	37,860
More than five years	**-**	-

16 Control

The charity is controlled by the directors.