REGISTERED COMPANY NUMBER: SC199867 (Scotland)
REGISTERED CHARITY NUMBER: SC029386

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 March 2026 for Befrienders Highland Limited

(a company limited by guarantee)

Befrienders Highland Limited

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for the Year Ended 31 March 2026

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Befrienders Highland Limited

Convenor's Annual Report
for the Year Ended 31 March 2026

Introduction
The year 2025 – 26 has been one of building on the consolidation of the last financial year. Funds have been generated to support the core running of the organisation and to tackle one of our key strategic requirements – to update our database and website so that they better support our services. Many thanks to the Big Lottery Community Fund Strengthening Organisations Fund for this important contribution to our organisation.

We have highlighted the issue of social isolation and loneliness in the Highlands with a well-received conference developed in partnership with Befriending Networks and we have gained our re-accreditation for Excellence in Befriending Award ensuring we are delivering according to highest standard of befriending that we can.

Service Development
Over this year we met all our key service targets against our Annual Plan. We have a strong contingent of volunteers who deliver weekly one-to-one befriending sessions across Highland Region. In the last year we have had around 140 volunteers work with over 100 friends. We have delivered numerous group sessions and activities that support people to take further steps into wider community life and our regular reviews with our friends and with volunteers give us excellent feedback that guide us in generating developments of our provision and be able to evidence the impact that the work has had.

A quote from one of our friends:
"I'm definitely a positive example of how Befrienders can improve people's lives. The one on one contact and meet-ups have been a very importance source of interaction with people for someone like me who finds it difficult to be social as a result of mental health issues. The kindness and acceptance I have received from everyone has gone a very long way in helping me develop the confidence to face and address my Mental Health issues and in no small part from the support I have received from Befrienders I have made great strides in overcoming my personal difficulties.

Befrienders have been so important to my ongoing recovery that I am now applying to volunteer with them myself so I can try and pass on my own positive experience to others and give more people the opportunity to see how Befrienders can improve their lives too"

Finances
Our finances have improved across the year with us being close to fully-funded at the year end. As well as our three year grants from the Community Fund, NHS Highland and the Bank of Scotland Foundation we have had grants from Highland Third Sector Interface (HTSI) Community Mental Health and Wellbeing Fund (CMHWF) Micro-grant for our work in Caithness, unrestricted income from Garfield Weston Foundation and Robert Macalpine Trust, and funds from the People's Postcode Lottery.

At the end of the year we were delighted to be awarded an HTSI CMHWF Collaboration grant for a two-year project in partnership with For You Training in Tain. This will allow us to employ a member of staff based on For You Training's new Community Campus working across Easter Ross.

Governance
Our board of Trustees remains active and committed. We meet six to eight times a year and undertake joint planning with the staff team. We have operated with a rotating interim convenor for much of this year but we have very recently appointed a new convenor – Kirsty Harding. Kirsty has been a member of the Board for the last year and recently agreed to take on the Convenor role. We have an experienced safeguarding lead on the Board and are undergoing Trustee training as part of ongoing Board development.

Premises
During the year we were offered the opportunity to share an office in Wasps Creative Academy in Midmills Building, Inverness. This offered a significant upgrade in space and facilities while maintaining cost-effectiveness, so a decision was made to move from the Discovery College in the Eastgate Centre. The move was completed before Christmas 2025.

Kirsty Harding
Convenor
July 2026

Report of the Trustees
for the Year Ended 31 March 2026

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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

The principal object of the company is: -
"to reduce loneliness and isolation experienced by people who have a mental health problem by arranging and supporting one-to-one relationships between them and suitable volunteers, to provide a vital link between them and the community and to promote their self-confidence and feelings of self-worth"

This object defines the main activity of BHL which is to recruit, train and support volunteers to engage in befriending relationships and to support these relationships, as required, once established. The company's main and longest-standing service offers face-to-face befriending services in Inverness and Nairn; and a distance service, where the means of contact is letter, phone or e-mail, throughout the Highland area. The company also offers a befriending service within the Highland area for people with memory loss and a befriending and information service to carers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Details of the charity's achievements and performance can be found in the Convenor's report.

FINANCIAL REVIEW

Financial position

During the year the charity made a surplus of £14,586 against a projected deficit of £35,803. The surplus is primarily down to the receipt of grants totalling £67,595 for which no expenditure was incurred against in the year to 31 March 2026. These grants form part of our reserves carried forward to be spent in the year to 31 March 2027.

The Board has prepared its budget for 2026/27 and is looking to secure additional funding of £60,000 across the year. If this target is met, then the charity's reserves will be in line with the new Reserves policy (below) at the end of March 2027.

Going concern

The financial statements have been prepared on a going concern basis. The validity of the going concern basis depends on the ability of the charity to operate within available funding. The Trustees are satisfied that the charity can manage its liabilities, within the funding available, for the foreseeable future, and on this basis consider it appropriate to prepare the financial statements on a going concern basis.

Reserves policy

In June 2025 the Board approved an amendment to the Reserves policy, reducing the reserves to be maintained from at least 6 months to between 4 and 6 months. The new policy is as follows:

The charity is to maintain a reserve of between 4- and 6-months' costs to actively manage the running of the charity. Any reserve held in excess of 9 months, which is still projected to exceed 9 months in 6 months' time, should be invested in developing our services.

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.

Trustees' appointment

Trustees are appointed by the Board of Trustees either to fill a vacancy or by way of addition to the Board. The Trustees are volunteers and are recruited by nomination at the AGM. Between AGM's Trustees can be nominated but require ratification at the AGM. The Company's articles require that one third of the Trustees stand down at each AGM and that replacement(s) be elected at that meeting. Trustees standing down may be re-elected.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number	**Registered Charity number**
SC199867 (Scotland)	SC029386

Registered office & Principal address
Wasps Creative Academy
Room A006
Midmills Building
Stephens Street
Inverness
IV2 3JP

Trustees
K Harding (appointed 26/11/2025)
J Soden
S Spence
S Adie
A Bryce
C Macdonald

Independent examiner
Mary Christina Grant CA
ICAS

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the directors of Befrienders Highland Limited for the purposes of company law) are responsible for preparing the report of Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity Statement of Recommended Practice (SORP);
- make judgements and 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, and;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005, Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 28 July 2026 and signed on its behalf by:



.....
S Adie - Trustee

Independent Examiner's Report to the Trustees of
Befrienders Highland Limited for the year Ended 31 March 2026

I report on the accounts for the year ended 31 March 2026 set out on pages five 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 2006 Accounts Regulations (as amended) does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the 2005 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 (as amended). 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.

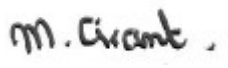
Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(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 (as amended), and;
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations (as amended).

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.



Mary Christina Grant CA
29 Braeside Park
Balloch
Inverness
IV2 7HL

Date: 28 July 2026

Befrienders Highland Limited

Statement of Financial Activities (Incorporating Income and Expenditure Account)
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					
Donations		6,221	-	6,221	10,554
Charitable activities					
Befriending activities	3	58,249	154,875	213,124	261,997
Investment income	4	2,455	-	2,455	2,168
Total		66,925	154,875	221,800	274,719
EXPENDITURE ON					
Charitable activities					
Befriending activities		(67,262)	(139,952)	(207,214)	(190,417)
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		(337)	14,923	14,586	84,302
Transfers between funds		-	-	-	-
NET INCOME/(EXPENDITURE)		(337)	14,923	14,586	84,302
RECONCILIATION OF FUNDS					
Total funds brought forward		43,568	108,317	151,885	67,583
TOTAL FUNDS CARRIED FORWARD		43,231	123,240	166,471	151,885

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The Statement of Financial Activities includes all gains and losses in the year.

The notes form part of these financial statements

Befrienders Highland Limited

Balance Sheet
At 31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS					
Tangible assets	10	1,808	4	1,812	460
CURRENT ASSETS					
Debtors	11	1,212	1,234	2,446	2,873
Cash at bank		44,357	122,002	166,359	151,941
CREDITORS					
Amounts falling due within one year	12	(4,146)	-	(4,146)	(3,389)
NET CURRENT ASSETS/(LIABILITIES)		41,423	123,236	164,659	151,425
TOTAL ASSETS LESS CURRENT LIABILITIES		43,231	123,240	166,471	151,885
NET ASSETS		43,231	123,240	166,471	151,885
FUNDS	13				
Unrestricted funds				43,231	43,568
Restricted funds				123,240	108,317
TOTAL FUNDS				166,471	151,885

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies for the year ended 31 March 2026.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 28 July 2026 and were signed on its behalf by:



.....
S Adie -Trustee

The notes form part of these financial statements

1. GENERAL INFORMATION

These financial statements are presented in pounds sterling (GBP) as that is the currency in which the charitable company's transactions are denominated. They comprise the financial statements of the charitable company.

The principal activity of Befrienders Highland Limited can be found in the Report of the Trustees.

Befrienders Highland Limited is a company limited by guarantee incorporated in the United Kingdom and registered in Scotland, under company number SC199867. It is recognised as a charitable company for tax purposes by HMRC and is registered with the Office of the Scottish Charity Regulator (OSCR) under charity number SC029386. In the event of the winding up of the charitable company a member is liable to contribute a sum not exceeding £1. Details of the registered office can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern
The financial statements have been prepared on a going concern basis. The validity of the going concern basis depends on the ability of the charity to operate within available funding. The Trustees are satisfied that the charity can manage its liabilities, within the funding available, for the foreseeable future, and on this basis consider it appropriate to prepare the financial statements on a going concern basis.

Income from donations and legacies
Donations and gifts received are included in full in the Statement of Financial Activities when receivable. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Income from charitable activities
Income from charitable activities relates to grants received which fund the provision of particular services provided by the charity. Grants related to the provision of a service are deferred and released to the Statement of Financial Activities over the term of the grant.

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

Charitable activities
Charitable expenditure comprises costs incurred by the charity in the delivery of its activities and services to beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation
The charity is exempt from corporation tax on its charitable activities. The charity is not VAT registered and accordingly expenditure is stated gross of VAT.

Reserves
The charity is to maintain a reserve of between 4 and 6 months costs to actively manage the running of the charity. Any reserve held in excess of 9 months, which is still projected to exceed 9 months in 6 months time, should be invested in developing our services.

2. ACCOUNTING POLICIES – continued

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.

The memory loss and carers fund represents the funding received to provide befriending services to people with memory loss, those at risk of memory loss and carers.

Sutherlands Friends Call – Sutherlands Friends Call was set up by Voluntary Groups Sutherland to reduce social isolation and loneliness for people living in the Sutherland area of Highland. It was then taken on by Befrienders Highland in June 2023 to carry on managing the service of the area.

The National Lottery Community Fund – Improving Lives funding supports the provision of our mental health befriending service across the Highlands and our group activities which help further people build confidence and reduce social isolation.

Bank of Scotland Enable – Enable funding supports our volunteer recruitment, training and ongoing support through our staff coordinators. It will also enable Bank of Scotland staff to become volunteers with Befrienders Highland.

Age Scotland – Age Scotland funding will support our Dementia Befriending Service for the financial year 2025 – 26 through funding for our staff coordinators and ongoing training.

Garfield Weston Foundation – Garfield Weston Foundation funding will support general running costs of the organisation.

Highland Third Sector Interface – HTSI awarded us funding from the Community Mental Health and wellbeing Fund. These funds were awarded to support our group work programme in Caithness.

Robert McAlpine Foundation – Robert McAlpine Foundation awarded us funding to support our volunteer development programme.

For You Training – Funding was received from HTSI as part of a collaboration grant with For You Training for developing a programme of befriending in Tain and the wider Easter Ross area.

The Big Lottery Community Fund Strengthening Organisations fund – Funds were awarded to update our website and develop a new CRM system to replace our old database.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Debtors
Short term debtors are measured at transaction price, less any impairment.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of 3 months or less from the date of acquisition or opening of the deposit or similar account.

Creditors
Creditors 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 provision are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments
The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

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.

2. ACCOUNTING POLICIES – continued

Pensions
The charity contributes to a group personal pension scheme open to all qualifying employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities.

Judgements in applying accounting policies and key sources of estimation uncertainty
The preparation of financial statements in compliance with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies.

The Trustees are satisfied that accounting policies are appropriate and applied consistently. Key sources of accounting estimation have been applied to the depreciation rates which are deemed to be appropriate for the class of asset.

3. CHARITABLE ACTIVITIES INCOME

	Unrestricted fund	Restricted funds	31.3.26 Total funds
	£	£	£
Grants received	58,249	154,875	213,124

	Unrestricted fund	Restricted funds	31.3.25 Total funds
	£	£	£
Grants received	75,374	186,623	261,997

During the year, the charity recognised grants in the Statement of Financial Activities of £49,999 (2025 - £87,288) from the NHS and £69,164 (2025 – £75,000) from the National Lottery Community Fund. The charity also received the following grants over £5,000 in the year:

- Bank of Scotland £30,000
- For You Training £25,931
- Garfield Weston Foundation £10,000
- Robert McAlpine Foundation £10,000
- Highland Third Sector Interface £9,780
- Foundation Scotland £5,000

4. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Deposit account interest	2,455	2,168
	2,455	2,168

5. NET INCOME

Net income is stated after charging:

	31.3.26	31.3.25
	£	£
Depreciation	954	997
Other operating leases	6,852	11,040

6. STAFF COSTS

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

	31.3.26	31.3.25
Administration and co-ordinators	6	6

The charity relies on unpaid volunteers to build friendships with the people who the charity supports. During the year the average number of unpaid volunteers used by the charity was 159 (2025 - 125). No employees received emoluments in excess of £60,000 in the current or prior year.

7. TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES

There were no Trustees' remuneration, benefits or expenses for the year ended 31 March 2026 nor for the year ended 31 March 2025.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,554	-	10,554
Charitable activities			
Befriending activities	75,374	186,623	261,997
Investment income	2,168	-	2,168
Total	88,096	186,623	274,719
EXPENDITURE ON			
Charitable activities			
Befriending activities	81,591	108,826	190,417
NET INCOME/(EXPENDITURE)	6,505	77,797	84,302
RECONCILIATION OF FUNDS			
Total funds brought forward	37,063	30,520	67,583
TOTAL FUNDS CARRIED FORWARD	43,568	108,317	151,885

9. CORE AND ADMINISTRATIVE COSTS

Core and administrative costs which cannot be attributed to a specific fund or activity are split proportionately between all funds based on expected income for those funds.

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2025	3,626	9,491	13,117
Additions	-	2,306	2,306
Disposals	(3,078)	(9,491)	(12,569)
At 31 March 2026	548	2,306	2,854
DEPRECIATION			
At 1 April 2025	3,166	9,491	12,657
Charge for year	452	502	954
Eliminated on disposal	(3,078)	(9,491)	(12,569)
At 31 March 2026	540	502	1,042
NET BOOK VALUE			
At 31 March 2026	8	1,804	1,812
At 31 March 2025	460	-	460

11. DEBTORS

	31.3.26	31.3.25
	£	£
Prepayments	2,046	2,873
Other debtors	400	-
	2,446	2,873

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Social security and other taxes	4,147	3,389
	4,147	3,389

13. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund - Mental Health	43,568	(337)	43,231
Restricted funds			
Memory Loss and Carers Fund	25,063	(25,063)	-
Sutherlands friends call	1,259	(1,259)	-
National Lottery Community Fund – Improving Lives	38,801	(9,541)	29,260
Bank of Scotland Foundation	23,194	(31)	23,163
Age Scotland	20,000	(20,000)	-
Garfield Weston Foundation	-	-	-
HTSI – Caithness Group Work	-	3,222	3,222
Robert McAlpine Foundation	-	10,000	10,000
For You Training	-	25,931	25,931
The Big Lottery Community Fund Strengthening Organisations fund	-	31,664	31,664
	108,317	14,923	123,240
TOTAL FUNDS	151,885	14,586	166,471

13. MOVEMENT IN FUNDS (continued)

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

	Incoming resources £	Resources expended £	Transfers £	Movement in funds £
Unrestricted funds				
General fund - Mental Health	66,925	(67,262)	-	(337)
Restricted funds				
Memory Loss and Carers Fund	-	(25,063)	-	(25,063)
Sutherlands friends call	-	(1,259)	-	(1,259)
National Lottery Community Fund – Improving Lives	37,500	(47,041)	-	(9,541)
Bank of Scotland Foundation	30,000	(30,031)	-	(31)
Age Scotland	-	(20,000)	-	(20,000)
Garfield Weston Foundation	10,000	(10,000)	-	-
HTSI – Caithness Group Work	9,780	(6,558)	-	3,222
Robert McAlpine Foundation	10,000	-	-	10,000
For You Training	25,931	-		25,931
The Big Lottery Community Fund Strengthening Organisations fund	31,664	-		31,664
	154,875	(139,952)	-	14,923
TOTAL FUNDS	221,800	(207,214)	-	14,586

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

At 31.3.26	Fixed Assets £	Net Current Assets/ (Liabilities) £	Total £
Unrestricted funds	1,808	41,423	43,231
Restrictive funds	4	123,236	123,240
	1,812	164,659	166,471

At 31.3.25	Fixed Assets £	Net Current Assets £	Total £
Unrestricted funds	375	43,193	43,568
Restrictive funds	85	108,232	108,317
	460	151,425	151,885

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026 or 31 March 2025.

Befrienders Highland Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,221	10,554
Investment income		
Deposit account interest	2,455	2,168
Charitable activities		
Grants	213,124	261,997
Total incoming resources	221,800	274,719
EXPENDITURE		
Charitable activities		
Wages	177,042	156,305
Rent and service charges	6,852	14,785
Meeting room hire	467	-
Utilities	901	-
Computer expenses	4,259	3,378
Insurance	2,193	2,109
Telephone and internet	1,413	2,546
Postage and stationery	2,014	2,818
Volunteer expenses	2,295	3,004
Staff training	511	91
Staff general expenses	1,672	1,045
Maintenance	140	239
Other company costs	5,712	2,585
Bank charges	182	86
Legal expenses	606	429
Depreciation	954	997
Total resources expended	207,214	190,417
Net income/(expenditure)	14,586	84,302