

Charity registration number SC047425 (Scotland)

DUNDEE BAIRNS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

DUNDEE BAIRNS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

David Dorward (Chairperson)
Marjory Stewart (Treasurer)
Bob Lauder
Joanna Saigeon
Neil Lowden
Gail Reid (Appointed 11 September 2025)
Jenny Marra (Appointed 11 September 2025)
Heather Davidson (Appointed 11 September 2025)
Craig Clement (Appointed 1 December 2025)
Lyndsey Nicholls (Appointed 1 December 2025)

Charity Number (Scotland)

SC047425

Principal address

Unit 23
Tom Johnston Road
Dundee
DD4 8XD

Auditor

Findlays Audit Limited
11 Dudhope Terrace
Dundee
DD3 6TS

Bankers

Santander
Business Banking Operations
Sunderland
SR43 4FW

Solicitors

Sarah Brown Charity Law WS
Inveralmond Business Centre
6 Auld Bond Road
Perth
PH1 3FX

DUNDEE BAIRNS

CONTENTS

	Page
Trustees' report	1 - 10
Statement of trustees' responsibilities	11
Independent auditor's report	12 - 14
Statement of financial activities	15 - 16
Balance sheet	17
Statement of cash flows	18
Notes to the financial statements	19 - 36

DUNDEE BAIRNS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee 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 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

The charitable purposes of Dundee Bairns are:

The relief of need and to improve the welfare of Dundee children, young people and their families and enable them to have access to services that will enhance the quality of their lives;

The provision of food, clothing, goods, services and activities to Dundee children, young people and their families to reduce inequalities and the impact of poverty.

The trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

Fun and Food Programme

The Dundee Bairns Fun and Food Programme has been delivering breakfasts and cold lunches during every school holiday since 2016.

The Easter 2025 Fun & Food programme went very well and without a single hitch. 8,686 meals were served as well as a series of activities. The total expenditure on the activities was £3,357

The Summer 2025 Fun and Food programme was extremely successful with delivery of 23,073 meals across 7 weeks to over 70 different community and school projects, and we provided activity funding of £8,811.

The October 2025 Fun and Food Programme saw a continuation of our successful programme with delivery of 5,935 Meals to 60 projects, and we provided activity funding of £1,269.

We are very grateful to the volunteers who supported the delivery of the Fun and Food Programme in 2025, which included a mix of staff teams from the Royal Bank of Scotland, Smiths Interconnect, WL Gore, several teachers who delivered in their school holiday time and long-term volunteers.

Tea Clubs

In 2018 Dundee Bairns approached primary schools with a view to encouraging Tea Clubs to run after school clubs in areas of most need, running from October to March each year to help provide children with nutritious hot meals over the winter months. Although this has been a successful and much-needed project, the previous model of asking schools to contribute 50% of the cost of the meals via Pupil Equity Funding was proving to be a barrier to schools wishing to use this service.

In 2023/24 Dundee Bairns made a successful application to the Whole Family Wellbeing Fund in which we received funding to cover 100% of the cost of providing the hot evening meals to up to 21 school as well as the salary of a full-time nutritionist for 3 years. The delivery of this commenced in 2024/25 providing an average of 795 meals per week for 23 schools. With this has come the increased logistical challenge of deliveries and box collections, with an ongoing need for new volunteers to fulfil our logistical requirements.

During 2024 Dundee Bairns continued to work to identify alternative food providers to meet the growing demands for food provision throughout the City. Up until then we were entirely reliant on Tayside Contracts to supply all our food, and we believe we need to identify an additional food provider to supplement the excellent service we receive from Tayside Contracts.

DUNDEE BAIRNS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Following a review of the Tea Club programme based on feedback from the 2024/25 delivery from school groups, Dundee Bairns carried out some work around sourcing an alternative provider for Tea Club Programme. We reached agreement with Hotel Indigo and the Apex City Quay Hotel that they both provided up to 400 meals each a week for the 2025/26 Tea Club 20-week programme.

Dundee Bairns are extremely grateful to the volunteers and the staff of Hotel Indigo and Apex City Quay Hotel for supporting the delivery of Tea Club meals for the 20-week period. We have a regular pool of 18 volunteers who amongst them deliver the full Tea Club Programme meals each week. We have our Corporate Volunteers from Apex Hotels out delivering every Tuesday on top of their kitchen providing meals for us. We also have two players from the Dundee Stars Ice Hockey Team delivering every Tuesday as well as staying to engage with the group for the session.

In the financial year 2025/26 we delivered 11,831 meals to 21 schools. The two hotels provide a four-week rolling menu, which has all been approved nutritionally by our Healthy Eating Coordinator. The meals come out family style and require serving into portions by each Tea Club group upon arrival. Our activity provision this year comes again from our great partnership with Dundee Science Centre, they provided a session to every Tea Club who wishes one in February/March time as well as providing each of those groups with a free family ticket to the Science Festival, a take home activity for the pupils and a STEM kit for each of the schools.

Healthy Eating Programme

With the addition of qualified Nutritionist, Lauren Bell, to our staffing team, Dundee Bairns has been able to develop a new Healthy Eating Programme within the charity, which has been key to enhancing our Fun and Food and Tea Club programmes with the addition of Dundee Bairns Healthy Eating Guidelines, as well as the development of Cooking Clubs, and health and nutrition activity groups for targeted children.

The Dundee Bairns Healthy Eating Guide is a breakdown of the Food and Nutrition Standards for Scotland and is intended to support applicants of the Fun and Food and Tea Club programmes, ensuring that children who are being supported have access to as healthy food as possible. This work has been developed in partnership with the NHS Tayside, and we thank our NHS colleague, Mia Gonzalez-Noda for her support with this large piece of work.

The guidelines are proving to be in demand from steering groups who are doing policy work around healthy eating and child healthy weight work in the locality and there has been interest in the guidance from further afield. As such, we are currently looking into how we ensure that the guidance remains the intellectual property of Dundee Bairns.

Lauren has provided substantial Cooking Clubs to 17 primary schools in Dundee, and delivered activities to a further 5, including secondary schools. Groups have focused on providing cooking skills to help enhance life skills for vulnerable children, healthy eating and food safety, fun nutrition games and the support of health and wellbeing weeks within different schools. Outcomes have also included increased attendance, a chance for secondary school children to increase national qualification portfolios and family support around making healthy choices. 26 sessions were focused on supporting children through Health and Nutrition groups, 36 sessions supported Tea Club groups, and approximately 202 sessions of cooking groups were delivered since August 2024.

The Healthy Eating Programme is progressing well. The Dundee Bairns Standards produced in conjunction with the NHS are now being circulated within schools and specific NHS teams for feedback. Building on the last few months, Lauren can now offer a more formal and structured offer to schools, with the potential to generate some monitored outputs. In January a nutrition student joined us for 12 weeks.

On 28 May 2025, we held an event at the Regional Performance Centre to launch our Healthy Eating Standards at which around 100 people attended. It was aimed at those who deliver our Fun and Food programme.

Christmas 2025

Dundee Bairns continued to support families with the cost of food for Christmas in 2025 by issuing Aldi vouchers to families of £40, £50 and £60, depending on family size. The Christmas 2025 provision was by far the busiest yet, in terms of the total number of children we supported. The total value of vouchers issued to families was £39,850. In addition, the Apex Hotel provided 50 hampers for families, and as this is the 7th year they have delivered this service, we are truly grateful.

DUNDEE BAIRNS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

The Christmas provision programme delivered a substantial level of support this year. The team coordinated voucher distribution for 1,775 children across over 900 families, ensuring households received timely assistance. An additional 58 families received bespoke physical hampers designed to meet a wide spectrum of needs, from food and essentials to festive extras.

Cosy Bairns

The Cosy Bairns clothing programme is now in its sixth year of delivery, and continues to be in demand, especially over the winter period. It remains an agile and responsive answer to a lot of crisis requests from referrers working directly with families and offers a dignified solution to families who are often in some very difficult circumstances. The project was briefly closed over the summer period between May and October to allow us to seek funding to continue a winter delivery. From October, we were able to provide recipients with a £50 Primark voucher per child. The charity received applications for clothing vouchers through the Council's School Family Support and Development Workers, some Health Visitors and some Community Workers.

In the period April 2025 to March 2026, we helped approximately 1,147 children at a cost of £58,127. The period of October to December 2025 saw the sharpest increase in referrals –517 in total, supporting around 947 children. Reasons for referral are often stark and go beyond the initial aims of Cosy Bairns to simply lend a hand up to people who may be struggling a little. Cosy Bairns has proved to be a lifeline for families in real need. As we look ahead to the next financial year having come to an end of the initial funding stream from Dundee City Council, we realise that this project needs to find funding to be able to continue and we are looking to source grant aid to allow it to do so.

Bairns at Home Multibank project

Dundee Bairns continues to develop and respond flexibly to new anti-poverty initiatives. We launched a new and exciting project in Dundee in September 2023.

It is a multibank service for families with children and was launched in Dundee as a collaboration between Dundee Bairns and the Fife based Big Hoose charity and is called the Bairns at Home project. In 2025 the Big Hoose changed its name to Multibank Scotland and agreed to be responsible for providing all the funding for the Bairns at Home project going forward. In 2025-26, Dundee Bairns received direct funding from Northwood Trust £40,000, the Robertson Trust £30,000 and Dundee City Council Criminal Justice £20,000. As this was short of the total cost of running the project, the Big House Multibank agreed to provide top up funding of £33,500, giving total funding of £123,500 for the year.

In 2026/27, the Big House has agreed to provide a grant of £90,000. This is in addition to the funding of £30,000 provided by the Robertson Trust and £20,000 from DCC Criminal Justice, which is the final year of their respective committed 3-year funding for the project. 2025-26 was the final year of 3-year funding from Northwood Trust.

The Bairns at Home project is in its third year of operation and has gone through a substantial number of changes since September 2023. In May 2024, we vacated our single berth warehouse at Unit 29 Tom Johnston Road and moved to a new double unit at Units 24 and 25 Tom Johnston Road. This move allowed us to double the space for our daily operations and has helped us to widen our range of offers to more referral partners. We were also able to take on the unit directly next door to these at 23 Tom Johnston Road, which has become our office space along with providing overflow and sorting space for the Bairns at Home warehouse.

Business Manager Dee Pearce was employed in August 2024 to support the administration of all Dundee Bairns activities. In February 2025 her role was extended to include the management and operation of the Bairns at Home programme. With this change, we have implemented new online warehouse sorting and organising systems and embedding new online referral request forms and these are making a huge difference to the monitoring of outputs and the efficiency and quality of the project.

The project has been fulsome and has integrated with all aspects of Dundee Bairns programmes, with warehouse staff supporting food deliveries, items from the multibank providing additional resources to Cooking Clubs, Fun and Food, Christmas provision and an ad-hoc crisis referral system has also been established to meet same-day need.

A new partnership with Active Schools Dundee has seen us embed a 'Kit for All' project within the warehouse, which takes in and manages donated sports clothing and equipment for children, also enhanced by items which come in from the Big House multibank. We have been able to offer 90 referred children new bags filled with a mixture of new and second-hand clothing and sports kit. It has started receiving positive feedback from some recipient schools. We have just received a donation of 250 kits bags from Direct Soccer.

DUNDEE BAIRNS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

We continue to review and develop the Bairns at Home programme to ensure that it runs as smoothly and resourcefully as possible. In the first 4 months of 2026 the Bairns at Home project has delivered 65,859 items to children and families in Dundee.

Beds for Bairns

In 2024 we collaborated with Hillcrest Foundation and Help for Kids to deliver the Bed for Bairns project. In collaboration with these partners, we delivered £30,000 worth of beds and bedding to children and families in the city. As this project is now run exclusively by Help for Kids, and it was agreed to transfer £3,500 of the grant of £10,000 received from Northwood Trust in 2024 to Help for Kids to support their purchase of beds. Dundee Bairns continues to provide bedding to children and families utilising the balance of funding received from Northwood Trust and Hillcrest which was carried forward into 2025-26.

Wellbeing Team

In December 2024 Dundee Bairns was approached by the STV Children's Appeal to ask if we wished to make a funding application to their new STV Ignite Fund. We applied for funding to establish a Wellbeing Team to be based at the new Greenfield Academy, however the team would provide a wellbeing service to not only the new secondary school, but to 9 associated primary schools in the Northeast/East End Ward.

The Wellbeing team of three full-time staff deliver the following services:

- To provide direct support to children and families living within the East Ward of Dundee, a large community facing the challenges of living within an area of multiple deprivation.
- To provide a front-facing team to enhance communication and collaboration between schools and families across all education settings from early years to school leavers.
- To create opportunities for families to connect to existing Dundee Bairns programmes to provide clothing, food, home essentials and activities.
- To establish an effective method of communicating and promoting wider community supports and encourages uptake from families across the East of Dundee.

Catherine McBennett, the Manager of the Wellbeing Team was appointed and commenced her role on 28 July 2025. The Wellbeing Team bring experience of working within Education, Third Sector and Public Health and are creating a programme which will be held in both school and community settings. The two other members of the Team, Kirsty McKay and Rebecca Kidd, commenced work on 21 October 2025.

The team have a base within the newly opened Greenfield Academy, a high school with a population of 1500 pupils which was formed from the merger of two high schools and sits within the wider Drumgeith Community Campus. Greenfield Academy has six cluster primary schools and an additional three primaries that sit within the geographical area, creating a very large catchment area with many communities experiencing the highest SIMD levels in the city.

Programmes aim to alleviate some of the challenges faced by families with whole-family sessions, targeted work for children within schools, the provision of after-school and holiday activities and extensive partnership work to promote and sign-post to wider community supports.

There will be a focus on early intervention initiatives including an early years project within community centres. Pre-schoolers and their parent/carer will be invited to join for a cooking group where little ones are supported to cook alongside their adult. This will offer opportunities for parents to connect to their community within a relaxed, supportive environment. Identified settings for this project are: Fintry Nursery (held in Finmill Community Centre at the request of the Head Teacher to enhance the school's link with the local community) and Claypotts Castle Nursery and St Pius Nursery (held in Douglas Community Centre as a neutral location).

In March 2026 the NHS Tayside Charitable Foundation awarded the project funding of £150,000 to be paid over 2 years 2027-28 and 2028-29 and, when combined with the £400,000 awarded by the STV Ignite Fund, this means Dundee Bairns has funding in place for the Wellbeing Team until March 2029.

Togs for Bairns

In March 2026 Dundee Bairns was approached by Togs for Tots, Scottish charity SC048263, advising us that it was considering its future and wanted to explore the possibility of Dundee Bairns taking over the activities currently delivered by Togs for Tots.

DUNDEE BAIRNS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

The Dundee Bairns trustees agreed in principle that it is appropriate for Dundee Bairns to explore the possibility of taking over the activities of Togs for Tots, subject to due diligence, regulatory consent, and final board approval.

The service that has been successfully provided by Togs over the last 11 years, fits very well with the Bairns at Home and Cosy Bairns programmes, and Dundee Bairns will be able to enhance our current provision by delivering the Togs service. In order to deliver this new programme, the board agreed to lease a second double warehouse at Tom Johnston Road and to increase our staffing resources. We are now seeking funding to deliver the Togs service from the Autumn 2026.

Volunteers

Since 2016 Dundee Bairns has always relied on volunteers to help us deliver meals through our various food programmes. Without our volunteers we would not be able to deliver our programme. Many of the volunteers are now also helping us with the delivery of our Bairns at Home multibank.

We are so grateful to our volunteers, and we held a volunteer celebration in September 2025 at the Malmaison Hotel.

We were delighted to see our partnership with the staff team at Royal Bank of Scotland and Apex Hotel continue, and we welcomed new volunteers from W L Gore, Brightsolid and Smiths Interconnect.

For the Fun and Food Programme in the Summer of 2025, we had the support of 55 volunteers, including a big increase in corporate volunteers. As a charity we would wish to acknowledge the commitment and support of our volunteers, they are very special people, and we could not deliver our services without their support.

Our longest serving volunteer Ken Clark sadly passed away on the 26 May 2024 and we have honoured him with the creation of an annual volunteer award in his name. The Ken Clark Volunteer Award will be given to an outstanding volunteer on an annual basis and is aimed principally at those volunteers who have helped to support our Fun and Food deliveries.

We were delighted to award the second recipients, Smith Interconnect who have wholeheartedly supported the charity over the last few years were presented with the award at a volunteer reception held at the Malmaison Hotel in November 2025.

Achievements and performance

This is the ninth Annual Report and Accounts of our charity Dundee Bairns.

Dundee Bairns has continued to receive outstanding support from Dundee City Council, Tayside Contracts and our funders and this has meant that the charity ends the financial year in a stable financial position, and that will allow us to continue with our work in Dundee into the future.

Within the City there is now a newly constituted Child Poverty and Inequality Strategic Leadership Group chaired by Audrey May (Director of Children's Services) and Dundee Bairns has been invited to join the Group.

We hosted BBC Radio 4's Any Questions programme on November 7, 2025, at our warehouse in Tom Johnston Road.

Fab Bairns Fund

Within Dundee Bairns we had a discrete fund called the Fabiola Fund, which provides grants to allow children and young people to take part in chosen leisure, sports and cultural activities.

During 2023 the charity decided to rename the fund as the Fab Bairns Fund and it was relaunched in 2024. A system of referrals was put in place to allow School Family Support and Development Workers to make referrals to the Fab Bairns Fund, with details added to the charity's website and Facebook page. A written application is required before formal funding is approved. During the financial year 2025/26 donations of £3,000 were received for the Fab Bairns Fund. No awards were distributed during 2025-26. However, after implementing a targeted approach to identify potential recipients, multiple awards have already been granted in 2026-27.

DUNDEE BAIRNS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

As part of the 2026-27 budget process, the Board agreed to match fund the annual donation of £3,000 being made by the Roberts family from unrestricted funds, which will provide up to £6,000 per annum for distribution to successful applicants.

Caroline Bairner Award for Kindness

Among the donations we received during 2020, was a notable donation made by the family of Caroline Bairner, who was a community worker in Dundee for many years. She passed away very suddenly on New Year's Day 2021 and many in the community were left devastated. Her son got in touch to say that they had a collection for his mum of over £3,000 in lieu of flowers at her funeral and that they wanted it to go to Dundee Bairns. The Trustees agreed that there should be an annual award to a Dundee primary schoolchild for an act of kindness. The Caroline Bairner Award for Kindness annual winners will receive a trophy and a £50 voucher.

The winners in 2025/26 were Rae Riddoch, Raia Florence and Lewis Meach all worthy winners of the Kindness Award.

Premises

With the introduction of the Bairns at Home multibank the charity had to lease a warehouse to host that project. Initially we rented a single warehouse, Unit 29, but as the project grew, we moved into a double warehouse at Units 24 and 25 at 10 Tom Johnston Road, Dundee on the 31st of May 2024. After having moved into the double warehouse, we were then offered the adjacent warehouse at Unit 23, and this included a sizeable office space. We moved out of our office at Dudhope Castle and into our new office at Unit 23 on the 12th of August 2024. This meant that all the Dundee Bairns staff are now located on a single site, and this will improve our overall effectiveness. We would wish to thank The Circle and Kirsty Thomson for their support in providing Dundee Bairns with office accommodation for the last 2 years.

Premises

With the introduction of the Bairns at Home multibank the charity had to lease a warehouse to host that project. Initially, we rented a single warehouse at Unit 29, but as the project grew, we moved into a double warehouse at Units 24 and 25, 10 Tom Johnston Road, Dundee on the 31 of May 2024. After moving into the double warehouse, we were then offered the adjacent warehouse at Unit 23, which included a sizeable office space. We moved out of our office at Dudhope Castle and into our new office at Unit 23 on the 12 of August 2024. This resulted in all the Dundee Bairns staff now being located on a single site, which has improved our overall effectiveness.

In order to deliver the new Togs service, we have taken a 3-year lease on an additional double warehouse at Units 9 & 10, which is immediately adjacent to our units at 23,24 and 25 Tom Johnston Road.

Vehicles

During 2022 we successfully applied to Dundee Climate Fund for a grant to help purchase an electric van. In addition, the charity was very fortunate to receive the unlimited use of a second electric van donated by Auto Services Perth and we are incredibly grateful to the company for this kind donation.

The two electric vans are now used almost exclusively for the delivery of the items from the Bairns at Home multibank. This has meant that all the referrers, being school staff, social workers and family charities, do not need to collect the items for families, they are delivered to their school or work base.

Funding and Fundraising

Dundee Bairns has been very fortunate with regards to funding in 2025/26. Dundee City Council are our major funder for our Fun and Food Programme, through the Whole Family Wellbeing Fund, and our Tea Clubs through the Holiday Planning Partnership. The Northwood Charitable Trust was again a very generous funder for Dundee Bairns as it has been since we were founded in 2016 and provided an annual grant of £30,000 for the Fun and Food Programme.

We submitted three applications to the local Whole Family Wellbeing Fund, for Fun and Food, Tea Clubs and the Bairns at Home multibank project. The Bairns at Home project submission was unsuccessful as the project was not deemed innovative enough. The application for the Fun and Food Programme was also unsuccessful, but we were subsequently advised that we would receive funding of circa £23,000, for this programme through a successful application by the City Council in respect of the Holiday Planning Partnership. Finally, our application for Tea Club food provision and a Health Eating Coordinator was funded for a 3-year period. This was initially granted for the three years 2023/24, 2024/25 and 2025/26, totalling £238,201, however, the programme only commenced during 2024/25 and will now be funded for 2024/25, 2025/26 and 2026/27.

DUNDEE BAIRNS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

This has subsequently been extended for a further year 2027-28 when we will receive a further £96,000. This award will allow us to deliver around 800 hot evening meals per week to up to 21 Primary Schools and to employ a Healthy Eating Coordinator for a total of 4 years. We are extremely grateful to the Scottish Government and Dundee City Council for this funding.

In 2025/26 the charity was fortunate to receive many donations from a wide variety of charities, businesses and private individuals and these totalled over £170,000.

In August 2025 we were lucky to be supported by 32 walkers for the Kiltwalk, which included the staff team from the Royal Bank of Scotland raising around £15,000 in total which was a fantastic achievement.

The Dundee Stars charity match was held on the 27 of March 2026. As part of the match, we held a "Design a jersey" competition. The shirts were prepared in time for the game and Dundee Bairns received 20 jerseys free to sell. In addition, Dundee Stars successfully auctioned off Dundee Bairns hockey strips, and the net proceeds were donated to the charity. Dundee Bairns received £2,933 from Dundee Stars in 2025/26.

In 2023 the Rank Foundation awarded 3-year grant funding of £25,000 per annum towards the employment of our Executive Director for the financial years 2024/25, 2025/26 and 2026/27.

During 2023/24, we were awarded 3-year grant funding of £40,000 per annum from Northwood Trust for the Bairns at Home project. We are truly indebted to the Northwood Charitable Foundation for this award. In addition, Northwood Trust awarded us a further £10,000 in 2023/24.

Big Hoose also provided a £15,000 grant to cover the transport costs of collecting the goods from their warehouse in Lochgelly and delivering them to our warehouse in Dundee. £9,458 of this grant was carried forward into 2024/25. In 2024/25 the Robertson Trust awarded grant funding of £30,000 and Dundee City Council awarded grant funding of £20,000, both of which were 3-year grants for this very important project.

In 2025, the Big House Multibank agreed to take responsibility for funding the Bairns at Home project going forward. As part of this agreement, they agreed to provide top up funding of £33,500 in 2025-26 and £90,000 in 2026-27, when the Northwood Trust 3-year grant funding falls out.

In 2025 we applied for funding from the NHS Tayside Charitable Foundation towards our Executive Director's salary and the Fun & Food programme. Both applications were successful and in June and July we received notification that we had been awarded 2-year funding of £25,000 per annum for both projects, totalling £100,000 funding across the 2 years 2025-26 and 2026-27.

Financial review

The net surplus on funds for the year amounted to £153,045 (2025 - deficit £59,167). Unrestricted reserves to carry forward amount to £186,415 (2025 - £123,937) and restricted reserves to carry forward amount to £148,562 (2025 - £57,995).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months unrestricted expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained during the year.

As noted in previous years, opportunities to expand our services to respond to the growing needs of our Bairns within the city, were restricted during the pandemic.

However, following a review of its strategic priorities, supported by successful funding applications, the Board has been investing its funds in further activities to combat poverty and improve the wellbeing of children, young people and families within Dundee in response to the cost-of- living crisis.

Structure, governance and management

Dundee Bairns is a charity SCIO, registered in Scotland and is governed by its constitution. The trustees are responsible for the administration and direction of the charity.

DUNDEE BAIRNS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees who served during the year and up to the date of signature of the financial statements were:

David Dorward (Chairperson)	
Jacquie Roberts (Vice Chairperson)	(Resigned 1 December 2025)
Marjory Stewart (Treasurer)	
Graeme Findlay	(Resigned 11 September 2025)
Andrew Lorimer	(Resigned 25 June 2025)
John Fyffe	(Resigned 1 December 2025)
Bob Lauder	
Joanna Saigeon	
Neil Lowden	
Gail Reid	(Appointed 11 September 2025)
Jenny Marra	(Appointed 11 September 2025)
Heather Davidson	(Appointed 11 September 2025)
Craig Clement	(Appointed 1 December 2025)
Lyndsey Nicholls	(Appointed 1 December 2025)

All the charity's trustees are appointed or reappointed by the members at the Annual General meeting. New trustees are recruited on an ad hoc basis, as and when required. Each new Trustee attended an induction session on 11th May 2023 and received an induction pack. As any new trustees are appointed, they receive individual briefings and an induction pack. In 2024, the Board held a governance and training session for all Board members.

During the year the Board carried out an extensive piece of work on developing the Strategic Plan 2022-2025. As part of the Strategic Plan the Board wished to review the charity's corporate governance and the following actions have already been actioned:

The Charity's Constitution was reviewed, including a review of the terms of office for our Trustees. This review was supported by Sarah Brown, a charity governance expert. Sarah delivered training for the new Board and senior managers.

The Board and senior staff held a Risk Management review during 2026.

A Fundraising sub-group was formed during the year, to develop and deliver a fundraising programme.

Policies approved during 2025/26 are as follows:

- Financial Control Policy
- Scheme of Delegation
- Recruitment and Selection Policy
- Absence Policy
- Disciplinary Policy and Procedure
- Reserves Policy
- Equality and Diversity Policy
- Staff Code of Conduct Policy
- Risk Register Policy
- Ethical Funding Policy

In 2025 the local company Aironomcs held a competition for third sector organisations to receive 100 hours of strategic planning during 2026, and Dundee Bairns were successful in this competition and have started working with Katy Air and Chris Thornton of Aironomics.

Patrons and Partners

In May 2021 we were delighted to announce that the author Neil Forsyth had agreed to become a Patron for the charity. Neil joins our existing patrons of Jamie Scott and Bill Campbell, Lord Provost of Dundee.

Dundee Stars Ice Hockey, who also delivered lunches for us over lockdown and summer, have been corporate charity partners for Dundee Bairns since 2022.

DUNDEE BAIRNS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

We have had some wonderful support from the Apex City Quay, Hotel Indigo and the Malmaison Hotel, who have gifted us the use of premises to hold events and meetings and provide meals for our Tea Club programme.

New charity partnerships have been confirmed with Robertsons Construction, McLaughlin Harvey, Apex Hotel, Digby Brown, Smiths Interconnect and RBS.

Staffing

In April 2020 we appointed Genna Millar as our first full-time employee as the Dundee Bairns Manager. We were able to take this action due to the generosity of the Rank Foundation who provided three years' funding for this post. The charity is very fortunate to have appointed Genna Millar as our Executive Director. Genna has a real passion for helping children and families, and since her appointment in April 2020 she has delivered an outstanding performance. The charity is extremely grateful for Genna's contribution since she joined us.

In 2025 Genna was successful in being selected for the Acumen Training scheme and after a year of intensive work qualified in December 2025.

Susan Maxwell was appointed as Project Worker on 7 September 2022. Susan had been one of the most regular volunteers with Dundee Bairns for a long time and she therefore hit the ground running and has taken the lead on many initiatives, especially with the Fun and Food Programme, Tea Clubs and the coordination of volunteers.

In September 2023 the staff for the Bairns at Home multibank were appointed and Brian Johnston and Declan Smith joined the Dundee Bairns staff team as warehouse operatives.

The Dundee City Council Whole Family Wellbeing Fund provided 3-year funding to Dundee Bairns to allow us to appoint a Healthy Eating Coordinator, and we were delighted to appoint Lauren Bell on 15 July 2024. In 2025 we agreed to fund Lauren to take her master's degree at Abertay University.

Dee Pearce was a volunteer who was keen to have an administrative role within our organisation. She created online forms to streamline the application process for Fun and Food which has made a huge difference. Dee joined the organisation as a part-time member of staff in August 2024 and has subsequently extended her role to include the management and operation of the Bairns at Home Project.

Ann Anderson was appointed to the part time post of Finance Officer on 22 August 2024, in which she fulfils HR/office administration and bookkeeping duties.

Jack Brennan joined the Bairns at Home team on 23 September 2025 as Stock Control Assistant. Jack assists Dee with administration and inventory management, as well as general warehousing and delivery duties.

Cath McBennett, Kirsty McKay and Becky Kidd formed the Wellbeing Team in October 2025

Conclusion

I would wish to close by thanking the people and organisations who make it possible for Dundee Bairns to deliver our services. Dundee City Council and Tayside Contracts are critical in the preparation and delivery of the meals, and we are indebted to the staff of both organisations who work with us on the Fun and Food Programme and our Tea Club. Our sincere thanks also to our main funders, Northwood Charitable Trust, Rank Foundation and Dundee City Council. Dundee Bairns is also grateful to the many local and national charities and individuals from whom we have received grants and donations in the financial year 2026/26. In the 10 years between 2016 to 2026 we have utterly relied on our many wonderful volunteers to help us deliver all our projects, and we are extremely grateful to them for giving up their time so freely. Over the 10 years Dundee Bairns has provided over 750,000 meals or meal equivalents to children and families, and clothing and footwear to around 3,000 children in the City of Dundee.

Finally, I would wish to thank the Trustees of Dundee Bairns who give their time and knowledge freely to make Dundee Bairns such an effective organisation.

DUNDEE BAIRNS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



[David Dorward \(Sep 22, 2026 08:50:08 GMT+1\)](#)

David Dorward (Chairperson)

Chairperson

22 September 2026

DUNDEE BAIRNS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2026

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland 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 charity and of the incoming resources and application of resources of the charity for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DUNDEE BAIRNS

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DUNDEE BAIRNS

Opinion

We have audited the financial statements of Dundee Bairns (the 'charity') 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 charity's affairs as at 31 March 2026 and of its incoming resources and application of resources, 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 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's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 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 trustees' 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 charity'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 we do not express any form of assurance conclusion thereon. 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.

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

DUNDEE BAIRNS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF DUNDEE BAIRNS

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees 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 trustees are responsible for assessing the charity'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 cease operations, or have no realistic alternative but to do so.

Auditor's 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 report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Irregularities, including fraud, are instance 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 and non compliance with laws and regulations is detailed below.

The audit team has the appropriate skills and expertise required and through discussions with management and trustees and knowledge of the sector to ensure any non compliance is recognised and all necessary disclosures are made. The controls in place help the charity mitigate the risk of fraud and also aids them in highlighting any instances of fraud that might have occurred.

We assess the susceptibility of the charity's financial statements to material misstatement including obtaining an understanding of how fraud and non compliance with laws and regulations may occur.

- Making enquiries of management & directors about any known or suspected instances of non compliance with laws and regulations, including GDPR, health and safety and fraud.
- Enquires of management & trustees as to where they consider there is a susceptibility to fraud and their knowledge of how actual, suspected and alleged fraud might occur.
- Review of any correspondence with regulators including OSCR & HMRC.
- Challenging assumptions and judgements made by management in their significant accounting estimates – depreciation and allocation of funds and support costs as accounting estimates during the audit
- Auditing the risk of management override controls, including through testing of journal entries and other judgments for appropriateness.
- Review of any areas where there is potential of management bias, large & unusual transactions and the risk of undisclosed related parties.
- Performed analytical procedures to identify any unusual transactions

Because of the field in which the client operates we identified the following areas as those most likely to have a material impact on the financial statements;

Direct Impact on Financial Statements

- The Charities Accounts (Scotland) Regulations 2006
- Charities SORP
- Charities & Trustee Investment (Scotland) Act 2005
- Grant Conditions

DUNDEE BAIRNS

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF DUNDEE BAIRNS

Indirect Impact on Financial Statements

- GDPR
- Health & Safety at Work Act
- Charities Constitution
- Employment Law

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We communicate with those charged with governance, trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

The financial statements for the year ended 31 March 2026 include corresponding figures for the year ended 31 March 2025. Those figures were derived from financial statements that were subject to an independent examination, rather than an audit. We have not audited the financial statements for the year ended 31 December 2025 and, accordingly, we do not express an audit opinion on those figures.

Use of our report

This report is made solely to the charity'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 charity's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Lesley Campbell, BA, C.A. (Senior Statutory Auditor)

For and on behalf of Findlays Audit Limited, Statutory Auditor

Chartered Accountants

11 Dudhope Terrace

Dundee

DD3 6TS

22 September 2026

Findlays Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

DUNDEE BAIRNS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year		Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
	Notes				
Income from:					
Donations and legacies	3	208,057	546,356	754,413	471,961
Other trading activities	4	9,223	-	9,223	6,235
Investments	5	2,864	-	2,864	2,155
Total income		220,144	546,356	766,500	480,351
Expenditure on:					
Raising funds	6	1,685	1,517	3,202	1,480
Charitable activities	7	131,816	478,437	610,253	538,038
Total expenditure		133,501	479,954	613,455	539,518
Net income/(expenditure)		86,643	66,402	153,045	(59,167)
Transfers between funds		(24,165)	24,165	-	-
Net movement in funds		62,478	90,567	153,045	(59,167)
Reconciliation of funds:					
Fund balances at 1 April 2025		123,937	57,995	181,932	241,099
Fund balances at 31 March 2026		186,415	148,562	334,977	181,932

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 19 to 36 form part of these financial statements.

DUNDEE BAIRNS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes			
Income from:				
Donations and legacies	3	189,872	282,089	471,961
Other trading activities	4	6,235	-	6,235
Investments	5	2,155	-	2,155
Total income		198,262	282,089	480,351
Expenditure on:				
Raising funds	6	1,464	16	1,480
Charitable activities	7	159,931	378,107	538,038
Total expenditure		161,395	378,123	539,518
Net income/(expenditure)		36,867	(96,034)	(59,167)
Transfers between funds		(47,644)	47,644	-
Net movement in funds		(10,777)	(48,390)	(59,167)
Reconciliation of funds:				
Fund balances at 1 April 2024		134,714	106,385	241,099
Fund balances at 31 March 2025		123,937	57,995	181,932

DUNDEE BAIRNS

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	13		28,438		24,956
Current assets					
Debtors	14	54,721		12,096	
Cash at bank and in hand		284,705		168,257	
		339,426		180,353	
Creditors: amounts falling due within one year	15	(32,887)		(23,377)	
Net current assets			306,539		156,976
Total assets less current liabilities			334,977		181,932
The funds of the charity					
Restricted income funds	17	148,562		57,995	
Unrestricted funds	18	186,415		123,937	
		334,977		181,932	

The notes on pages 19 to 36 form part of these financial statements.

The financial statements were approved by the trustees on 22 September 2026

David K. Dorward
David Dorward (Sep 22, 2026 08:50:08 GMT+1)
David Dorward (Chairperson)
Chairperson

DUNDEE BAIRNS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	22		125,584		(39,408)
Investing activities					
Purchase of tangible fixed assets		(12,000)		-	
Investment income received		2,864		2,155	
Net cash (used in)/generated from investing activities			(9,136)		2,155
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			116,448		(37,253)
Cash and cash equivalents at beginning of year			168,257		205,510
Cash and cash equivalents at end of year			284,705		168,257

The notes on pages 19 to 36 form part of these financial statements.

DUNDEE BAIRNS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Dundee Bairns is a charity registered in Scotland. The principal address is Unit 23, Tom Johnston Road, Dundee, DD4 8XD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

Grants comprise of those received in the accounting period and, where applicable, include grants due in future accounting periods where there exists a legal obligation to receive such payments.

DUNDEE BAIRNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	10 years straight line
Motor vehicles	5 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

DUNDEE BAIRNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees 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.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Allocation of support costs

There are some costs incurred which are not directly related to the charitable project but are deemed general support costs for the running of the organisation. The Charity have deemed that a percentage of the Manager's salary should be considered a support cost. This application is consistent with prior years.

DUNDEE BAIRNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

2 Critical accounting estimates and judgements

(Continued)

Valuation of gifts in kind

Donated services and facilities are recognised in both income and expense, at the equivalent value the Charity would expect to pay on an open market. Estimates are assessed for reasonability and compared with open market rates.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	152,954	5,550	158,504	183,447	2,000	185,447
Grants	55,103	472,282	527,385	6,425	238,183	244,608
Donated goods and services	-	68,524	68,524	-	41,906	41,906
	<u>208,057</u>	<u>546,356</u>	<u>754,413</u>	<u>189,872</u>	<u>282,089</u>	<u>471,961</u>
Donations and gifts						
Donations < £2K	48,804	2,015	50,819	44,087	-	44,087
Fabiola donations	3,000	-	3,000	2,750	-	2,750
Woodnext Foundation	-	-	-	50,000	-	50,000
Gertrude Muriel Pattullo Trust for Disabled Young People	-	-	-	-	2,000	2,000
Payroll giving	1,629	-	1,629	-	-	-
Lothian Family Trust	1,500	3,500	5,000	-	-	-
Robertson Construction Tayside	13,733	-	13,733	-	-	-
Royal Bank of Scotland	1,112	-	1,112	7,000	-	7,000
Kiltwalk	5,000	-	5,000	5,000	-	5,000
Mclaughlin & Harvey	3,000	-	3,000	-	-	-
Just Giving	57,719	35	57,754	36,930	-	36,930
Nine Incorporated Trades of Dundee	2,000	-	2,000	-	-	-
NFU Mutual	-	-	-	6,509	-	6,509
Charities Trust	957	-	957	3,798	-	3,798
Lennox Hannay Charitable Trust	10,000	-	10,000	10,000	-	10,000
Miss DR Spalding Charitable Trust	4,000	-	4,000	4,000	-	4,000
Valaris	500	-	500	4,040	-	4,040
St Katherine's Trust	-	-	-	3,000	-	3,000
Hazel Birnie	-	-	-	3,000	-	3,000
Stables Charitable Trust	-	-	-	3,333	-	3,333
	<u>152,954</u>	<u>5,550</u>	<u>158,504</u>	<u>183,447</u>	<u>2,000</u>	<u>185,447</u>

DUNDEE BAIRNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Grants						
Rank Foundation - Major Grant	-	25,000	25,000	-	25,000	25,000
The Robertson Trust	-	30,000	30,000	-	30,000	30,000
Northwood Trust	-	70,000	70,000	-	70,000	70,000
Dundee City Council	-	103,121	103,121	1,300	72,308	73,608
STV Children's Appeal	12,912	127,286	140,198	-	-	-
Wood Foundation YPI	2,500	-	2,500	3,000	-	3,000
The Big House SCIO	-	26,000	26,000	-	-	-
NHS Tayside Charitable Trust	-	50,000	50,000	-	-	-
Centre for Social Justice	30,000	-	30,000	-	-	-
Foundation Scotland - Nourish The Nation	500	-	500	-	5,000	5,000
Dundee City Council - Criminal Justice	-	20,000	20,000	-	20,000	20,000
Hillcrest Foundation	-	-	-	-	6,750	6,750
Scottish Children's Lottery	-	-	-	-	4,000	4,000
Tesco Stronger Starts	-	375	375	-	1,125	1,125
McDonald's	-	10,000	10,000	-	-	-
Lethendy Charitable Trust	-	5,000	5,000	-	-	-
Other	9,191	5,500	14,691	2,125	4,000	6,125
	<u>55,103</u>	<u>472,282</u>	<u>527,385</u>	<u>6,425</u>	<u>238,183</u>	<u>244,608</u>

During the year the charity received donated goods totalling £68,524 (2025 - £41,906). Donated goods include toys, books, food, Christmas Selection boxes, vouchers, forklifts and hire of vans.

4 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Merchandise sales	5,870	1,530
Fundraising events	1,789	2,748
Pop up sales	1,564	1,957
Other trading activities	<u>9,223</u>	<u>6,235</u>

DUNDEE BAIRNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	2,864	2,155
	<u> </u>	<u> </u>

6 Expenditure on raising funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fundraising and publicity						
Seeking donations, grants and legacies	1,685	1,517	3,202	1,464	16	1,480
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

DUNDEE BAIRNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

7 Expenditure on charitable activities

	Welfare, meals, and educational support 2026 £	Welfare, meals, and educational support 2025 £
Direct costs		
Staff costs	240,516	152,665
Depreciation and impairment	8,519	7,319
Project expenses	94,421	111,928
Grant clawback	-	1,750
Motor & travel	26,773	30,776
Sundry expenses	5,447	6,485
Office costs	2,084	1,316
Advertising & website costs	1,563	858
Membership & subscriptions	1,127	937
Rent & rates	28,444	25,656
Repairs & maintenance	2,152	5,459
Heat & light	4,647	3,466
Computer costs	8,330	5,612
Training	3,799	600
	<u>427,822</u>	<u>354,827</u>
Grant funding of activities (see note 8)	145,675	154,372
Share of support and governance costs (see note 9)		
Support	11,986	11,892
Governance	24,770	16,947
	<u>610,253</u>	<u>538,038</u>
Analysis by fund		
Unrestricted funds	131,816	159,931
Restricted funds	478,437	378,107
	<u>610,253</u>	<u>538,038</u>

DUNDEE BAIRNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

8 Grants payable

	Welfare, meals, and educational support 2026 £	Welfare, meals, and educational support 2025 £
Grants to institutions (8 grants):		
St Paul's Academy	500	-
Ardler Primary School	-	1,000
Sidlaw Primary School	-	500
Ballumbie Primary School	1,000	-
Rosebank Primary School	-	2,500
Fintry primary School	200	-
Giving Back to Track	-	836
Whitfield Food Larder	-	500
Dundee Carers Centre	500	-
Dundee East Community Sports Club	-	500
Dundee West End Community Trust	-	270
Forthill Primary School	-	100
Blackness Primary School	500	-
Claypotts Castle Primary School	-	750
Other	419	6,068
	<u>3,119</u>	<u>13,024</u>
Grants to individuals (2142 grants)	142,556	141,348
	<u>145,675</u>	<u>154,372</u>

All grants paid to institutions have been awarded under the charity's Small Grant Scheme, in line with Dundee Bairns charitable objectives and awarded to support families and children facing poverty within the Dundee area.

All grants paid to individuals have been awarded under the charity's referral system, in line with Dundee Bairns charitable objectives and awarded to support families and children facing poverty within the Dundee area.

9 Support costs allocated to activities

	2026 £	2025 £
Staff costs	11,986	11,892
Governance costs	24,770	16,947
	<u>36,756</u>	<u>28,839</u>
Analysed between:		
Welfare, meals, and educational support	<u>36,756</u>	<u>28,839</u>

DUNDEE BAIRNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

9 Support costs allocated to activities

(Continued)

	2026 £	2025 £
Governance costs comprise:		
Audit fees	15,000	-
Independent exam	5,330	6,920
Legal and professional	1,182	6,031
Insurance	3,258	3,996
	<u>24,770</u>	<u>16,947</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year, Trustee David Dorward received reimbursed expenses of £99 (2025 - none) for general and project related costs.

During the year, Trustee David Dorward made donations of £60 (2025 - none) to the charity.

During the year, Trustees' Marjory Stewart and Craig Clement contributed fundraising income of £250 each (2025 - none) to the charity.

11 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	<u>10</u>	<u>7</u>

Employment costs	2026 £	2025 £
Wages and salaries	230,571	153,718
Social security costs	16,827	7,691
Other pension costs	5,104	3,148
	<u>252,502</u>	<u>164,557</u>

There were no employees whose annual remuneration was more than £60,000.

DUNDEE BAIRNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

11 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026 £	2025 £
Aggregate compensation	49,741	41,453

There were no further disclosable related party transactions during the year (2025 - none).

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Plant and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2025	6,000	33,594	39,594
Additions	12,000	-	12,000
At 31 March 2026	18,000	33,594	51,594
Depreciation and impairment			
At 1 April 2025	1,200	13,438	14,638
Depreciation charged in the year	1,800	6,718	8,518
At 31 March 2026	3,000	20,156	23,156
Carrying amount			
At 31 March 2026	15,000	13,438	28,438
At 31 March 2025	4,800	20,156	24,956

14 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Trade debtors	34,350	-
Other debtors	13,389	8,354
Prepayments and accrued income	6,982	3,742
	54,721	12,096

DUNDEE BAIRNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

15 Creditors: amounts falling due within one year

	2026 £	2025 £
Other taxation and social security	6,670	2,748
Trade creditors	6,055	9,789
Other creditors	1,236	612
Accruals and deferred income	18,926	10,228
	<u>32,887</u>	<u>23,377</u>

16 Retirement benefit schemes

	2026 £	2025 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>5,104</u>	<u>3,148</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

DUNDEE BAIRNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
STV Children's Appeal	-	137,286	(67,298)	-	69,988
Northwood Trust - Fun & Food	-	30,000	(30,000)	-	-
Gifts in Kind	4,800	68,524	(58,324)	-	15,000
Northwood Trust - Big Hoose	7,868	40,000	(39,540)	-	8,328
Rank Foundation - Profit for Good	15,225	-	(4,059)	-	11,166
Rank Foundation - RAP	-	25,000	(25,000)	-	-
NHS Tayside Charitable Foundation	-	50,000	(45,821)	-	4,179
Dundee City Council - Cost of Living	300	-	(300)	-	-
Dundee City Council - Criminal Justice	-	20,000	(18,458)	-	1,542
The Big House SCIO	-	26,000	(23,996)	-	2,004
Robertson Trust	-	30,000	(27,687)	-	2,313
Dundee City Council - Climate Fund	12,289	-	(4,096)	-	8,193
Dundee City Council - Whole Family Wellbeing Fund	-	93,121	(74,751)	-	18,370
Lothian Charitable Trust	-	3,500	(6,812)	3,312	-
Lethendy Charitable Trust	-	5,000	(9,732)	4,732	-
Tays Charitable Trust	-	3,500	(6,812)	3,312	-
Leng Charitable Trust	-	2,000	(3,893)	1,893	-
McDonald's	-	10,000	(19,463)	9,463	-
Crowdfunding - Cooking Clubs	4,425	-	-	-	4,425
Tesco Stronger Starts	-	375	(375)	-	-
Northwood Trust - Beds For Bairns	9,647	-	(9,522)	-	125
Hillcrest Foundation	3,441	-	(512)	-	2,929
Smiths Interconnect	-	515	(515)	-	-
Donations for Cosy Bairns	-	1,535	(2,988)	1,453	-
	<u>57,995</u>	<u>546,356</u>	<u>(479,954)</u>	<u>24,165</u>	<u>148,562</u>

DUNDEE BAIRNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

17 Restricted funds

(Continued)

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Gifts in Kind	5,400	41,906	(42,506)	-	4,800
Northwood Trust - Big Hoose	266	40,000	(45,120)	12,723	7,869
Rank Foundation - Profit for Good	15,548	-	(323)	-	15,225
Rank Foundation - RAP	5,779	-	(2,083)	(3,696)	-
Dundee City Council - Cost of Living	45,909	-	(65,600)	19,991	300
Dundee City Council - Fun & Food	-	4,753	(4,753)	-	-
Simon Harris - Fun & Food	1,750	-	(1,750)	-	-
Dundee City Council - Climate Fund	16,385	-	(4,097)	-	12,288
The Cottage Family Centre	9,192	-	(10,763)	1,571	-
Nine Incorporated Trades of Dundee	-	1,000	(1,000)	-	-
Crowdfunding - Cooking Clubs	6,156	-	(1,731)	-	4,425
The Rank Foundation -Major DCC - Whole Family Wellbeing Fund	-	25,000	(25,000)	-	-
	-	47,555	(64,610)	17,055	-
Northwood Trust - Beds for Bairns	-	10,000	(353)	-	9,647
Hillcrest Foundation	-	6,750	(3,309)	-	3,441
Integrated Children's Service and Community Justice	-	20,000	(20,000)	-	-
The City of Dundee Burgess Charity	-	2,000	(2,000)	-	-
The Robertson Trust	-	30,000	(30,000)	-	-
Electric Safety First	-	1,000	(1,000)	-	-
Scottish Children's Lottery	-	4,000	(4,000)	-	-
Nourish The Nation	-	5,000	(5,000)	-	-
DCC - Dundee Partnership	-	20,000	(20,000)	-	-
Tesco Stronger Starts	-	1,125	(1,125)	-	-
Gertrude Muriel Pattullo Trust for Disabled Young People	-	2,000	(2,000)	-	-
Northwood Trust - Fun & Food	-	20,000	(20,000)	-	-
	<u>106,385</u>	<u>282,089</u>	<u>(378,123)</u>	<u>47,644</u>	<u>57,995</u>

DUNDEE BAIRNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

17 Restricted funds

(Continued)

STV Children's Appeal - To support the delivery of Dundee Bairns' Community Coordinators project, providing assistance and access to support services for children and families.

Northwood Trust - Fun & Food - Awarded to support the Fun & Food project.

GIK - donated goods used to support the charity's objectives. The remaining balance is being depreciated over the useful life of the underlying asset.

Northwood Trust Big Hoose - Awarded to contribute towards the cost of Bairns at Home. Balance remaining to cover depreciation costs charged over the useful life of the asset.

Rank Foundation - Profit for Good - to assist with the delivery of a conference and celebrity dinner, merchandise sales and consultancy.

Rank Foundation - RAP - to fund intern salaries, travel and mandatory overhead costs. The underspend was not required to be returned to the funder. The balance has been transferred to unrestricted funds to support overhead costs incurred during the project.

NHS Tayside Charitable Foundation - split 50:50 between Fun and Food, and Salary costs.

Dundee City Council - Cost of Living - Awarded to support the Cosy Bairns project.

Dundee City Council - Fun & Food - Monies to fund the reimbursement of food purchased to enable the extension of the food project.

Simon Harris - donated to provide McDonalds Happy Meals and support the Fun and Food programme. This was repaid in the year as conditions of the grant could not be met.

DCC Climate Fund - Awarded to contribute towards the purchase of an electric van.

The Cottage Family Centre - Awarded to contribute towards transport costs for the Bairns at Home project.

Nine Incorporated Trade of Dundee - Awarded to contribute towards the cost of the Bairns at Home project.

Crowdfunding - Cooking Clubs - donated to support the Cooking Clubs project.

Rank Foundation - Major - Awarded to support the Manager's salary.

DCC - Whole Family wellbeing Fund - Awarded to support the provision of tea clubs, volunteer costs and the employment of a Healthy Eating Coordinator.

Northwood Trust Beds for Bairns - Awarded to support Beds for Bairns project.

Hillcrest Foundation - Awarded to support Beds for Bairns project.

Integrated Children's Service and Community Justice - Awarded to contribute towards the cost of Bairns at Home project.

The City of Dundee Burgess Charity - Awarded to contribute towards the cost of Bairns at Home project.

The Robertson Trust - Awarded to contribute towards the salary cost of Bairns at Home project

Electric Safety First - Awarded to contribute towards the cost of Bairns at Home project.

Scottish Children's Lottery - Awarded to contribute towards the cost of the Fun and Food programme.

DUNDEE BAIRNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

17 Restricted funds

(Continued)

Nourish The Nation Food and Activity Programme, administered by Foundation Scotland - Awarded to contribute towards the cost of the Fun and Food programme.

The Big House SCIO - Awarded to support the Bairns at Home project.

Lothian Charitable Trust - Awarded to support the Cosy Bairns project.

Lethendy Charitable Trust - Awarded to support the Cosy Bairns project.

Tays Charitable Trust - Awarded to support the Cosy Bairns project.

DCC Dundee Partnership - split 50:50 between Fun and Food, and Cosy Bairns

Tesco Stronger Starts - Awarded to contribute towards the cost of the Fun and Food programme.

Gertrude Muriel Pattullo Trust For Disabled Young People - Awarded to contribute towards the cost of Cosy Bairns.

Northwood Trust Fun & Food - Awarded to help fund the Fun & Food Programme.

Smiths Interconnect - Grant towards the Fun & Food project.

Donations for Cosy Bairns - Various donations towards Cosy Bairns project.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
General funds	123,937	220,144	(133,501)	(24,165)	186,415
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	134,714	198,262	(161,395)	(47,644)	123,937
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

DUNDEE BAIRNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

19 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	-	28,438	28,438
Current assets/(liabilities)	186,415	120,124	306,539
	<u>186,415</u>	<u>148,562</u>	<u>334,977</u>
	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	-	24,956	24,956
Current assets/(liabilities)	123,937	33,039	156,976
	<u>123,937</u>	<u>57,995</u>	<u>181,932</u>

20 Operating lease commitments

Lessee

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	26,725	26,725
Between two and five years	60,085	4,454
	<u>86,810</u>	<u>31,179</u>

21 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

DUNDEE BAIRNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

21 Related party transactions

(Continued)

Name: Rank Foundation

Nature of relationship: Trustee and Associate Director (David Dorward)

The transaction: During the year, Dundee Bairns received grant income of £25,000 (2025 - £25,000) from Rank Foundation. David Dorward is a trustee of Dundee Bairns and is also an Associate Director of the Rank Foundation.

Name: NHS Tayside Charitable Trust

Nature of relationship: Common Trustee/committee member (David Dorward)

The transaction: During the year, Dundee Bairns received grant income of £50,000 (2025 - £NIL) from NHS Tayside Charitable Trust. David Dorward is a trustee of Dundee Bairns and is also a committee member of NHS Tayside Charitable Trust.

Name: Nine Incorporated Trades of Dundee

Nature of relationship: 1 common Trustee (John Fyffe)

The transaction: During the year, Dundee Bairns received grant income of £2,000 (2025 - £1,000) from Nine Incorporated Trades of Dundee.

Name: Dorward Associates

Nature of relationship: 1 common Director (David Dorward)

The transaction: During the year, Dundee Bairns received fundraising income of £250 (2025 - £NIL) from Dorward Associates.

Name: Northwood Charitable Trust

Nature of relationship: Jenny Marra (Trustee) of Dundee Bairns. Jenny Marra's spouse (Trustee) of Northwood Charitable Trust.

The transaction: During the year, Dundee Bairns received grant income of £70,000 (2025 - £70,000) from Northwood Charitable Trust.

DUNDEE BAIRNS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

22	Cash generated from/(absorbed by) operations	2026 £	2025 £
	Surplus/(deficit) for the year	153,045	(59,167)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(2,864)	(2,155)
	Depreciation and impairment of tangible fixed assets	8,518	7,319
	Movements in working capital:		
	(Increase)/decrease in debtors	(42,625)	4,319
	Increase in creditors	9,510	10,276
	Cash generated from/(absorbed by) operations	<u>125,584</u>	<u>(39,408)</u>

23 Analysis of changes in net funds

The charity had no material debt during the year.

24 Post balance sheet event

Subsequent to the year end, OSCR confirmed on 3 September 2026 the transfer of the undertaking of Togs SCIO (SC048263) to Dundee Bairns (SC047425), following resolutions passed by the members of Dundee Bairns on 30 June 2026.

As a result of the approval, all rights and liabilities of Togs SCIO transferred automatically to Dundee Bairns. At the date of approval of these financial statements, the process of transferring the assets and liabilities of Togs SCIO is ongoing.

D0123 Dundee BAirns Financial statements for YE 310326

Final Audit Report

2026-09-22

Created:	2026-09-22
By:	lesley campbell (lesley.campbell@findlay-ca.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA8K8Zgzq7ZfYUeCPMBA5bWTiYJ-LcnyR

"D0123 Dundee BAirns Financial statements for YE 310326" History

-  Document created by lesley campbell (lesley.campbell@findlay-ca.co.uk)
2026-09-22 - 7:24:12 AM GMT
-  Document emailed to David Dorward (daviddorward@hotmail.co.uk) for signature
2026-09-22 - 7:24:18 AM GMT
-  Email viewed by David Dorward (daviddorward@hotmail.co.uk)
2026-09-22 - 7:48:37 AM GMT
-  Document e-signed by David Dorward (daviddorward@hotmail.co.uk)
Signature Date: 2026-09-22 - 7:50:08 AM GMT - Time Source: server - Signature Appearance Selected: DRAW
-  Document emailed to lesley campbell (lesley.campbell@findlay-ca.co.uk) for signature
2026-09-22 - 7:50:10 AM GMT
-  Email viewed by lesley campbell (lesley.campbell@findlay-ca.co.uk)
2026-09-22 - 7:53:54 AM GMT
-  Document e-signed by lesley campbell (lesley.campbell@findlay-ca.co.uk)
Signature Date: 2026-09-22 - 7:54:14 AM GMT - Time Source: server - Signature Appearance Selected: IMAGE
-  Agreement completed.
2026-09-22 - 7:54:14 AM GMT