

**KINCARDINE & DEESIDE BEFRIENDING**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR YEAR ENDED 31<sup>ST</sup> MARCH 2026**

## Trustees' Annual Report for the year ended 31<sup>st</sup> March 2026

### Reference and administration details

Charity name	Kincardine & Deeside Befriending
Other names charity is known by	K & D Befriending
Registered charity number	SC032594
Charity's principal address	8 Robert Street Stonehaven AB39 2DN

### Names of the charity trustees on date of approval of Trustees' Annual Report:

Holli Hunter	Chair	Appointed 18.09.2025
Colin Horn	Treasurer	
James Woods	Secretary	Appointed 18.09.2025
David Josiah		

### Structure, Governance and Management

#### Type of governing document

The organisation is a charitable unincorporated association, and the purposes and administration arrangements are set out in our constitution.

#### Trustee recruitment and appointment

At each annual general meeting, the members may elect any member to be a member of the management committee.

At each annual general meeting all members of the management committee retire from office but are eligible for re-election.

The management committee may at any time appoint any member to be a member of the management committee.

#### Remuneration of Trustees

No member of the management committee received remuneration during the year in question. The trustee expenses for the year in question totalled £401.47 (which includes hall hire for meetings).

## **Objectives and Activities**

### **Charitable purposes**

To promote the welfare and meet the needs of older people (over 55) and to provide emotional and practical support and social contact through a volunteer befriender visiting scheme.

### **Achievements and Performance**

Throughout the year we continued to recruit volunteers, operate an open/closed waiting list and offer a befriending service.

The number of matches supported by a befriender as at 31 March 2026 was up on last year at 81, with an average of 77 older people benefitting each month over the year. The total number of beneficiaries over the year was 121 with 40 new matches made to benefit an older vulnerable person.

We trained 14 new volunteer benders in the course of the year, and volunteers have given approximately 8,000 hours to befriending during the year.

### **Financial Review**

As reflected in the annual accounts there was a surplus for the financial year 2025-2026 of £19,536.53 compared to a 2024-25 deficit of £36,160.78. If you factor in monies received this year in grants to be used in the next Financial Year, then the real surplus in 2025-26 falls to £1,490.53

This represents a healthier financial picture than that presented at the previous AGM, thanks to some successful Grant Applications and generous awards for which we are truly grateful.

Overall funds in financial institutions at 31<sup>st</sup> March 2026 totalled £95,063 (up around a quarter from last year) and you will note that the Charity has moved some of the excess liquidity into an array of short and longer-term Deposit Accounts to take advantage of prevailing relatively high interest rates.

We were forced in the last few months to look for alternative office accommodation in Banchory as the existing office was no longer fit for purpose from a health & safety perspective. Having looked around we moved into a Hill of Banchory premises which has the capacity to house our three members of staff and it is the plan within the next year to vacate the Stonehaven office totally as it does not make economic sense to continue with two offices moving forward – the Trustees acknowledge there is a reputational issue perhaps in ‘moving out of Stonehaven’ and a short term increase in costs whilst we run two larger offices for a period this year, but in the long-term we will make good savings.

## Reserve Policy

The policy states that the reserves held should be no less than the total of 3 months running costs plus a sufficient sum to cover the possibility of all members of staff being made redundant.

We have amended the above to £33,817 for Overheads (increased running cost) and £5,313 for Employment Protection. Our funds are still sufficient to cover these eventualities in the immediate future.

### Declaration

The trustees declare that they have approved the trustees' report at a Management Committee Meeting of the 7<sup>th</sup> May 2026

Signed on behalf of the charity's trustees

Signature: (Holli Hunter)

H. Hunter

Full name: Holli Hunter

Position: Chair

Date: 07 May 2026

# KINCARDINE AND DEESIDE BEFRIENDING

## STATEMENT OF BALANCES

	AS AT	AS AT
	31.3.26	31.3.25
<b>BANK ACCOUNT</b>		
Opening balance	£15,069	£53,975
Transfer to Deposit Account	-£18,000	£2,745
Surplus for year (ex interest)	£17,048	-£39,235
	<u>£14,117</u>	<u>£17,485</u>
<b>BANK TERM DEPOSIT</b>		
Opening balance	£60,457	£57,712
Transfer from Current Account	£18,000	-£2,745
Interest added	£2,489	£3,074
	<u>£80,946</u>	<u>£58,041</u>
<b>TOTAL FUNDS</b>	<u>£95,063</u>	<u>£75,526</u>
<b>RESERVES</b>		
RESTRICTED FUNDS*	£18,046	£12,631
DESIGNATED FUNDS		
Employment Protection	£5,313	£15,580
Overheads (3 months running costs)	£33,817	£29,185
	<u>£57,176</u>	<u>£57,396</u>
<b>GENERAL (AVAILABLE) FUNDS</b>	<u>£37,887</u>	<u>£18,130</u>
	<u>£95,063</u>	<u>£75,526</u>

\*£18,046 Restricted Funds relating to Deeside Co-Ordinator Employment costs (Aberdeenshire CMHWF round 5) received this financial year to cover 2026-2027 period.

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2026

	UNRESTRICTED FUND	RESTRICTED FUNDS	YEAR TO 31.3.26	YEAR TO 31.3.25
<b>RECEIPTS</b>				
Aberdeenshire Health & Social Care Partnership (AHSCP)		17726	17726	19696
National Lottery Community Fund		22500	22500	
Aberdeenshire Communities Mental Health & Wellbeing Fund (CMHW) Round 4 (Received Jan 25)		10000		10000
Aberdeenshire Communities Mental Health & Wellbeing Fund (CMHW) Round 5 for 2026-27		18046	18046	
The Stafford Trust	3250		3250	
NHS Community Trust	10000		10000	
Turcan Connell Hugh Fraser Foundation	6000		6000	
Gatfield Weston Foundation	15000		15000	
Allen Lane Foundation	3000		3000	
Granite Heart	500		500	
The Truelight Trust	5000		5000	
The Aberbrothock Skea Trust	2500		2500	
Bank of Scotland Foundation	20000		20000	
Co-op Local Community Fund				4161
Hillhead of Auquhirie Wind Farm Community Fund				1500
St John's Hill Wind Farm Community Fund				1000
The George Crombie Trust	1500		1500	3000
Erskine Cunningham Hill Trust				2000
Age Scotland Support, Sustain and Celebrate (SSC) Fund	1000		1000	700
Meikle Carewe Wind Farm Community Fund				950
Miss Caroline Jane Spence's Fund				4000
Charles Hayward Foundation				5000
The MacRobert Trust				10000
Other Income	128		128	3
Gift Aid Donations	3228		3228	3966
Other Community Donations	6155		6155	4611
Term Deposit Interest	2489		2489	3074
Bank Receipts 01/04/2025 - 31/03/2026	79750	68272	138022	73661
Funds Not Available for Use	0	-18046	-18046	-12631
Funds Available for Use	79750	50226	119976	61030
<b>PAYMENTS</b>				
Salaries (includes Pension)	9229	73772	83001	79472
Rent, Utilities and Insurance	805	10000	10805	9588
Computer and Equipment Cost	4581	2250	6831	2885
Phone, Postage and Internet	954	1125	2079	1865
Volunteer Travel & Training	11141		11141	11236
Staff Travel & Training	603	750	1353	1477
Office Essentials & Stationery	1150		1150	358
Management Committee Expenses	401		401	301

Payroll	386	375	761	699
Examination of Accounts	95		95	95
Social Events	56		56	59
Sundry Expenses	65		65	705
Bank Charges and Interest	165		165	109
Affiliations	250		250	668
Promotions & Advertising	332		332	305
Bank Outgoings 01/04/2025- 31/03/2026	30213	88272	118485	109822
Funds artificially boosted by next year's grants			18046*	12631
Surplus for Year			19537	
Surplus for Year (excluding forward Grant)			<b>1491</b>	

\*£18,046 Restricted funds relating to Deeside Co-ordinator Employment costs (Aberdeenshire CMHWF round 5) received this financial year to cover 2026-2027.

NOTE ON THE USE OF RESTRICTED FUNDS

RECEIPTS					
AHSCP				17726	
CMHW Round 4 (Received during 2024-25 Financial Year)				10000	
CMHW Round 5 (for use post March 2026)				18046	
National Lottery Community Fund				22500	
Total of Restricted Funds				68272	

  

PAYMENTS	TOTAL	AHSCP	CMHW4	CMHW5	NATIONAL LOTTERY FUND
Salaries and Pensions	35726	17726			18000
Time Restricted Grant (in bank 'pof')	18046			18046	
Rent, Utilities and Insurance	10000		10000		
Computer and Equipment Cost	2250				2250
Phone, Postage and Internet	1125				1125
Staff Travel & Training	750				750
Payroll	375				375
	68272	17726	10000	18046	22500

The Statement of Balances, the Statement of Receipt and Payments and Notes for the year ended 31<sup>st</sup> March 2026 were approved by the trustees at a Management Committee Meeting on 07.05.2026

Signed on behalf of the charity's trustees.

Signature: (Holli Hunter)

H. Hunter

Full name: Holli Hunter

Position: Chair

Date: 07.05.2026

APPENDIX 3



Independent examiner's report on the accounts <span style="float: right;">v2</span>						
<b>Report to the trustees/members of</b>	Charity name <b>KINCARDINE &amp; DOESIDE BEFRINDING</b>					
<b>Registered charity number</b>	SC <b>032594</b>					
<b>On the accounts of the charity for the period</b>	Period start date			Period end date		
	Day	Month	Year	Day	Month	Year
	<b>01</b>	<b>04</b>	<b>2025</b>	<b>to</b>	<b>31</b>	<b>03 2026</b>
<b>Set out on pages</b>						(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.					
<b>Basis of independent examiner's statement</b>	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the 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.					
<b>Independent examiner's statement</b>	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]					
	1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> 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.					
<b>Signed**:</b>						<b>Date:</b> <b>13/6/26</b>
<b>Name:</b>	<b>TP CURVALE</b>					
<b>Relevant professional qualification(s) or body (if any):</b>	<b>ACER</b>					
<b>Address:</b>	<b>ASHLEY COTTAGE, SCHOOLHILL BARCHORY, ABERDEENSHIRE AB31 5TP</b>					

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

\*\*OSCR will accept digital or typed signatures.

