REGISTERED COMPANY NUMBER: SC236725 (Scotland)
REGISTERED CHARITY NUMBER: SC20989

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

FOR

SOUTH AYRSHIRE BEFRIENDING PROJECT

Galbraith Pritchards
20 Barns Street
Ayr
Ayrshire
KA7 1XA

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The Object of the Charity, as stated in its current Memorandum of Association (paragraph 3), shall be "To relieve the suffering and distress of, advance the education of, and promote the welfare of children and young people within the South Ayrshire area, without distinction of political, religious, ethnic and other beliefs and opinions, by providing a Befriending Service for children and young people who may be in need by reason of ill-health, disability, financial hardship, or other disadvantage . . ."

31% of the Charity's young people are designated Young Carers ie looking after a parent and/or siblings

The Charity comprises a Board of Trustees which employs a small team of experienced and dedicated staff to provide the best possible befriending service for our young people.

Young People — Staff assessed 21 new referrals from several agencies nominating young people (of 8yrs up to but not more than 18yrs). The aim is a reduction in social isolation and enriched life experience with a Befriender for a minimum of six months up to two years, meeting fortnightly for two or more hours.

The young person chooses activities they'd like to do with their Befriender e.g. eating out, playing games, creating art, attending events, shopping, going to the cinema or visiting local attractions. Eating out is significant as some young people experience food poverty.

As well as one-to-one meetings, Befrienders encourage young people to make their own positive choices and decisions and raise their self-esteem through participation in group activities and participation/integration in community events.

"The matches have been amazing for the kids, helped them so much. Helped build trust in people again, find some confidence in themselves, and being out in the community, massively helped the kids' mental health and mine "

Recruiting/Training adult volunteers to become Befrienders.

Enrolling/confirming membership of the PVG scheme. Training volunteers for 12hrs over four weeks, with a review before matching with a young person.

Befrienders — Initial meetings are with staff who then monitor ongoing matches. Befrienders are supported with regular reviews, training, meetings and social events, gaining transferable skills which will benefit themselves, the Charity and the wider community.

Agencies — Staff of the Charity establish/maintain excellent communication with those directly affecting our young people's lives, liaising with all relevant agencies e.g. their families/guardians, teachers, social workers, volunteers and Befrienders.

Bfriend — Raising awareness and maintaining the profile of the Charity via social media, events, awards etc.

Fundraising — Ensuring the stability of the Charity by fundraising via grant providers, trust funds, events, companies and individual donors.

Board — Following the guidance of the Board to ensure that the charity is properly governed with appropriate policies and procedures which comply with legislation.

Beyou — Supporting past/present young people to participate in 'Beyou' a committee run by them, to arrange their own outings and activities. Beyou also acts as an advisory group to the Board, helping it to keep in touch with the young people the Charity serves.

Achievements and Performance

- Regular outings The Charity directly supported 43 young people and their families. 458 outings took place.

  77% of young people regularly attended one-to-one outings with their Befriender

- Group outings: Whilst challenging for some young people, our nine group outings e.g. Wall Climbing, Alpacas walking, Wellbeing sessions, Mini Zoo, Culzean Castle and Farm Park were generally well attended.

  On average 50% of young people attended group outings.

- Improved social networks Increased confidence has improved their social networks in the community, and/or attendance at school.

  75% of young people reported improved social networks.

- New experiences Young people were encouraged and supported to try new activities which included visiting attractions out of the local area e.g. the circus, Dundonald Games, Glasgow and Edinburgh. For some young people living in Ayr, a visit to their local beach with their Befriender has been a new experience.

  95% of young people tried a new experience.

- Goal setting Included learning crafting, going to college, joining the library and improving fitness.

  80% of young people set a personal goal.

- Positive Changes Young people made better choices in school and were more open to meeting new people e.g.

  "Before joining the project, he had experienced two significant family bereavements. These traumatic events had a profound impact on his confidence and emotional wellbeing, and he rarely left the house.

  Over the past year and a half, the support of his befriender has helped him gradually rebuild his confidence and independence. Together they have explored new activities - visited museums, gone fishing and visited an owl sanctuary. The befriender encouraged him to try new experiences and supported him to feel more confident outside the home.

  One of his greatest achievements has been learning to travel independently and attend a course at college. He was a non-attender at school and has gone from rarely leaving the house to confidently taking the train to attend a college course, which he loved. Building on this, he has now enrolled on a further college course and travels there independently by bus.

  His journey highlights the difference that a consistent, trusted relationship can make. Although he continues to live with the impact of his grief, his befriender has provided a safe and steady presence, helping him rebuild his confidence, develop resilience and take positive steps towards a more independent future, which is the foundation of Bfriends values".

  85% of young people experienced positive change.

- Making choices and being heard Meeting five times during the year (twice with staff) Beyou, a committee of six young people, has helped to guide the development of the Charity's work.

  90% of young people made two or more suggestions for outings

- The Charity invites young people to some of its volunteer training sessions to speak about what they think makes a good Befriender. Feedback from the volunteers is also much appreciated.

95% of young people contributed to the direction of their own match.

Supplementary Benefits and Challenges

- Relief aid Young people in the Charity's care have home backgrounds where there is considerable deprivation. This may be characterised by social isolation, food poverty, energy poverty, etc. The Charity has continued to provide support as a registered referrer with local food banks. Access to toy banks, clothing banks, and emergency financial grants for our young people's families has been arranged. We also provide signposting and support for referrals to other necessary services.

- Opportunities and personal development through volunteering The Charity has been well supported by a strong and committed team of volunteers who have made a real difference to our young people and their families' lives. For this reason, the Charity places volunteer support at the centre of delivery.

19 new volunteers recruited and 40 trained or refresher trained.
95% committed to a match for a minimum of six months.

Financial Review

- Charity's Trustees are again most grateful to all funders involved: charitable trusts and foundations, South Ayrshire Council, companies, organisations and clubs, and private individuals. Principal funders and donors:
  - National Lottery Community Fund
  - The RS MacDonald Charitable Trust
  - The Garfield Weston Foundation
  - The Stairway Charitable Trust
  - People's Postcode Lottery
  - The Robertson Trust

- A contractual Service Level Agreement (SLA) has existed since 2013-14 between the Charity and South Ayrshire Council (SAC) for funding in support of the provision of befriending services for young people. The Council renewed this agreement in 2024 for an additional four years until 2027-28.

- Through existing multi-year funding and reserves, the Charity secured the funding needed to fully cover its budgeted costs for the year, 2026-27.

Policy on Reserves

The Trustees support two designated reserves to reflect the possibility that due to funding shortages in the future the Charity's work becomes unsustainable.

A Wind-down Reserve Fund valued at £38,798 as at year ending 31st March 2026 is provided for the demands the Charity has to forward plan. In the event of a lack of funding, a wind-down period of 10 weeks is estimated to be necessary to allow for the appropriate ending of Befriending matches and simultaneous liaison with South Ayrshire Council social work personnel. The Fund is designated to cover costs during that period and/or to allow the deadline to be delayed until the end of the financial year if insufficient funding has been secured for future years.

Finally, In view of the relatively short-term nature of the Charity's funding, a Closure Reserve valued at £3,500 as at the year ending 31st March 2026 reflects the potential costs of finally closing down the Charity, including redundancy and other costs.

Trustees Responsibilities in Relation to the Financial Statements

Company law requires the Trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and its surplus or deficit for the year.

Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that financial statements comply with the provisions of the relevant Companies Act(s). Trustees are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The Trustees would like to place on record their thanks and appreciation to staff, volunteers, funders and other supporters who have facilitated the continuance of the Charity for past and future years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

South Ayrshire Befriending Project is a charitable company limited by guarantee, incorporated on 12 September 2002. It is a registered charity. Its governing documents are its Memorandum and Articles of Association. It conforms to current companies' legislation and meets the requirements of the Office of the Scottish Charity Regulator ('OSCR').

Recruitment and appointment of new trustees

The Board of Trustees, which must comprise at least four but not more than 12 members, elects a Chairman from their number annually. One third of Trustees or the nearest number upwards must retire annually but are eligible to be put forward for re-election.

The Board has successfully recruited new Trustees with the skills and experience to manage the Charity's operations, however there are vacancies on the Board for Trustees with diverse business skills and individuals from professional and voluntary organisations are invited to join them. The Board meets approximately once every four to six weeks.

Once appointed Trustees follow a programme of induction which covers such matters as: legislative obligations of Trustees, responsibilities to our current funders, expectations of participation, documents which direct and govern the Charity's activities including the Memorandum and Articles of Association, and the Charity's own policies and procedures which are reviewed regularly. Risks identified by the Trustees are covered by insurance as far as possible.

Organisational structure

The Charity's full staff complement comprises a full-time Project Manager, three part-time Project Coordinators and a full-time Project Administrator.

Related parties

The Charity has a close relationship with South Ayrshire Council staff, local schools, teachers, health visitors, psychologists and many other professionals involved in the life and well-being of young people.

The Charity is a member of several supportive organisations such as Befriending Networks, and Children in Scotland through which, as well as participating in training, staff members network with colleagues working in similar environments.

The Charity maintains strong relationships with funders, several of whom provide both practical and financial support.

Risk management

The Trustees continually review the risks that the Charity may face on an ongoing basis. Policies and Procedures are reviewed to an agreed schedule and updated to mitigate risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC236725 (Scotland)

Registered Charity number
SC20989

Registered office
Corespace (Viewfield Business Centre)
62 Viewfield Road
AYR
Ayrshire
KA8 8HH

Trustees
Mr J Couper
Mr D Moodie
Mrs A Hemmings (resigned 31/10/25)
Ms L Boyle
Ms D Grieve
Ms J Harvey

Company Secretary
Ms D Grieve

Independent Examiner
Mr Alistair Campbell FCCA
Galbraith Pritchards
20 Barns Street
Ayr
Ayrshire
KA7 1XA

Solicitors
Kilpatrick & Walker, 4 Wellington Square, Ayr KA7 1EN

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

Approved by order of the board of trustees on 7th SEPT '26 and signed on its behalf by:

J. Couper

Mr J Couper - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOUTH AYRSHIRE BEFRIENDING PROJECT

I report on the accounts for the year ended 31 March 2026 set out on pages seven to twenty.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr Alistair Campbell FCCA
The Association of Chartered Certified Accountants

Galbraith Pritchards
20 Barns Street
Ayr
Ayrshire
KA7 1XA

Date: 8/9/2026

SOUTH AYRSHIRE BEFRIENDING PROJECT

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds £	Restricted funds £	31/3/26 Total funds £	31/3/25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,984	-	1,984	7,105
Charitable activities	4				
Grants Receivable		104,046	54,656	158,702	207,149
Investment income	3	1,968	-	1,968	1,588
Total		107,998	54,656	162,654	215,842
EXPENDITURE ON					
Charitable activities	5				
Costs Directly Allocated to Activities		14,400	-	14,400	16,656
Raising Funds		-	-	-	5
Befriending Service		114,542	51,919	166,461	142,223
Support Costs		3,482	-	3,482	1,927
Total		132,424	51,919	184,343	160,811
NET INCOME/(EXPENDITURE)		(24,426)	2,737	(21,689)	55,031
RECONCILIATION OF FUNDS					
Total funds brought forward		110,415	30,092	140,507	85,476
TOTAL FUNDS CARRIED FORWARD		85,989	32,829	118,818	140,507

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2026

	Notes	Unrestricted funds £	Restricted funds £	31/3/26 Total funds £	31/3/25 Total funds £
FIXED ASSETS					
Tangible assets	12	-	-	-	1,845
CURRENT ASSETS					
Debtors	13	4,049	-	4,049	4,059
Cash at bank and in hand		87,462	32,829	120,291	140,801
		91,511	32,829	124,340	144,860
CREDITORS					
Amounts falling due within one year	14	(5,522)	-	(5,522)	(6,198)
NET CURRENT ASSETS		85,989	32,829	118,818	138,662
TOTAL ASSETS LESS CURRENT LIABILITIES		85,989	32,829	118,818	140,507
NET ASSETS		85,989	32,829	118,818	140,507
FUNDS	15				
Unrestricted funds				85,989	110,415
Restricted funds				32,829	30,092
TOTAL FUNDS				118,818	140,507

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

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

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

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2026

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ....7th SEPT '26......... and were signed on its behalf by:

....
Mr J Couper - Trustee

....
Ms D Grieve - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Trustees consider that there are no material uncertainties about the company's abilities to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

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

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

Fixtures and fittings - 33% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities. The charity is not registered for Value Added Tax and, accordingly, any such irrecoverable tax is included in the expenditure concerned.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Voluntary help
The value attached to these unpaid volunteers has not been quantified. However, South Ayrshire Befriending Project acknowledge the reduction in running costs achieved by such help.

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

2. DONATIONS AND LEGACIES

	31/3/26	31/3/25
	£	£
Donations	1,984	7,105

3. INVESTMENT INCOME

	31/3/26	31/3/25
	£	£
Deposit account interest	1,968	1,588

4. INCOME FROM CHARITABLE ACTIVITIES

		31/3/26	31/3/25
	Activity	£	£
Grants	Grants Receivable	158,702	207,149

Grants received, included in the above, are as follows:

	31/3/26	31/3/25
	£	£
South Ayrshire Council	30,046	30,036
R S Macdonald Charitable Trust	15,000	12,703
The Volant Charitable Trust	5,000	-
The Robertson Trust	10,000	10,000
The Rozelle Trust	6,000	5,000
Cash for Kids	-	1,700
The Stairway Charitable Trust	15,000	15,000
Ayr North Decides	1,920	-
Dr Guthrie's Association	1,000	-
Big Lottery Fund	45,236	43,323
Other Funders	-	30,000
The Darroch Charitable Trust	1,000	-
South Ayrshire Council (Carrick Support)	-	10,000
Carried forward	130,202	157,762

continued...

4. INCOME FROM CHARITABLE ACTIVITIES - continued

	31/3/26	31/3/25
	£	£
Brought forward	130,202	157,762
UKSE	2,500	2,387
Postcode Lottery Fund	20,000	25,000
Scottish Children's Lottery Trust	-	4,000
The Garfield Weston Foundation	-	18,000
Asda Foundation	1,000	-
KFC Foundation	3,000	-
Prestwick LLP (HSCP)	2,000	-
	158,702	207,149

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Costs Directly Allocated to Activities	14,400	-	14,400
Befriending Service	166,461	-	166,461
Support Costs	-	3,482	3,482
	180,861	3,482	184,343

6. SUPPORT COSTS

	Governance costs
	£
Support Costs	3,482

Included in governance costs is £955 + VAT representing the remuneration paid to the independent examiner.

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/26	31/3/25
	£	£
Depreciation - owned assets	615	922
Deficit on disposal of fixed assets	1,230	-

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

9. STAFF COSTS

	31/3/26	31/3/25
	£	£
Wages and salaries	122,110	100,826
Social security costs	3,505	3,820
Other pension costs	2,685	2,253
	128,300	106,899

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

	31/3/26	31/3/25
Average number of employees	5	4

No employees received emoluments in excess of £60,000.

The charity considers its key management personnel comprise the trustees and project managers. The total employment benefits including employers National Insurance and the employer pension contributions of the key management personnel were £32,067 (2025 : £29,528).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,105	-	7,105
Charitable activities			
Grants Receivable	122,001	85,148	207,149
Investment income	1,588	-	1,588
Total	130,694	85,148	215,842
EXPENDITURE ON			
Charitable activities			
Costs Directly Allocated to Activities	14,678	1,978	16,656
Raising Funds	5	-	5
Befriending Service	80,369	61,854	142,223
Support Costs	1,927	-	1,927
Total	96,979	63,832	160,811

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	33,715	21,316	55,031
RECONCILIATION OF FUNDS			
Total funds brought forward	76,701	8,775	85,476
TOTAL FUNDS CARRIED FORWARD	110,416	30,091	140,507

11. FUNDERS

South Ayrshire Befriending Project has the following funds:

Ayrshire Housing
Grant given towards the costs of volunteers' recruitment in 2024/25.

Cash For Kids (Cost-of-Living Grant)
Grant given to provide to support for families who are struggling to provide basic essentials like food, heating & clothing for their children this winter.

Cash For Kids (Easter Grant)
Grant given to provide support for a Group Outing to the Waterfront Trout Fishery at Easter 2025 for young people for the costs involved in rod hire, food and drink, and 'fish suppers on the way home'.

Cash For Kids (Summer Outing)
Grant given to provide support for a Group Outing in the summer 2024.

Dr Guthrie's Association
Grant given, in June 2025, to support disadvantaged children and young people to be active and social through one-to-one and group befriending outings.

Garfield Weston Foundation
Grant awarded (in February 2025) in support of core costs in 2025/26.

National Lottery Association (Improving Lives)
Grant given towards the Project's direct costs in employing two Coordinators from 1st January 2025 to 31st December 2027.

Postcode Lottery Trust
Grant given towards the Project's core running costs.

Scottish Children's Lottery Trust
Grant received at the end of September 2024 towards the Project's core running costs for the year thereafter.

South Ayrshire Council
Grant given towards the Project's direct costs (including salaries) incurred in the provision of a befriending service in South Ayrshire.

continued...

11. FUNDERS - continued

South Ayrshire Council (Carrick Support)
Grant given towards the Project's direct costs (including salaries) incurred in the provision of a befriending service in the Carrick district of South Ayrshire in 2024/25.

South Ayrshire Health and Social Care Partnership (Ayr North and Prestwick Locality Planning Partnership)
Grant given towards the costs for the provision of befriending support for 20 to 25 young people living in the Ayr North and Prestwick locality.

The Robertson Trust
Grant given towards the Project's core running costs.

The Rozelle Trust
Grant given towards the Project's operating and core running costs.

The R S Macdonald Charitable Trust (Large Grants Programme)
Grant given towards core running costs over three years from 2024/25 - 2026/27.

The R S Macdonald Charitable Trust (Small Grants Programme)
Grant given towards equipment and infrastructure costs associated with the development of new premises for the Project to lease and move to.

UKSE
Grant given in support of the Big Befriending Brunch event and "BeYou" meetings.

The Stairway Charitable Trust
Grant given without restriction on what or when the money would be spent.

The Volant Charitable Trust
Grant given towards the Project's core running costs.

The Darroch Charitable Trust
Grant given without restriction on what or when the money would be spent.

The Asda Foundation
Grant given without restriction on what or when the money would be spent.

The KFC Charity
Restricted funds received during the year for use on group outings.

continued...

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2025	18,494
Disposals	(18,494)
At 31 March 2026	-
DEPRECIATION	
At 1 April 2025	16,649
Charge for year	615
Eliminated on disposal	(17,264)
At 31 March 2026	-
NET BOOK VALUE	
At 31 March 2026	-
At 31 March 2025	1,845

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/26 £	31/3/25 £
Other debtors	2,504	2,511
Prepayments	1,545	1,548
	4,049	4,059

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/26 £	31/3/25 £
Accrued expenses	5,522	6,198

continued...

15. MOVEMENT IN FUNDS

	At 1/4/25 £	Net movement in funds £	Transfers between funds £	At 31/3/26 £
Unrestricted funds				
General fund	59,343	(24,426)	8,774	43,691
Designated - Capital	1,845	-	(1,845)	-
Designated - Closure	10,429	-	(6,929)	3,500
Designated - Wind-down	38,798	-	-	38,798
	110,415	(24,426)	-	85,989
Restricted funds				
Cash for Kids	250	(250)	-	-
Big Lottery Fund	29,141	851	-	29,992
UKSE	701	2,136	-	2,837
	30,092	2,737	-	32,829
TOTAL FUNDS	140,507	(21,689)	-	118,818

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,998	(132,424)	(24,426)
Restricted funds			
Cash for Kids	-	(250)	(250)
South Ayrshire HSCP	1,920	(1,920)	-
Big Lottery Fund	45,236	(44,385)	851
UKSE	2,500	(364)	2,136
KFC Foundation	3,000	(3,000)	-
Prestwick LPP (HSCP)	2,000	(2,000)	-
	54,656	(51,919)	2,737
TOTAL FUNDS	162,654	(184,343)	(21,689)

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/24	Net movement in funds	Transfers between funds	At 31/3/25
	£	£	£	£
Unrestricted funds	76,701	33,714	-	110,415
Restricted funds				
Cash for Kids	-	250	-	250
R S Macdonald Charitable Trust	4,275	(4,275)	-	-
South Ayrshire HSCP	3,000	(3,000)	-	-
Dr Guthrie's Association	500	(500)	-	-
Big Lottery Fund	-	29,141	-	29,141
Ayrshire Housing	1,000	(1,000)	-	-
UKSE	-	701	-	701
	8,775	21,317	-	30,092
TOTAL FUNDS	85,476	55,031	-	140,507

Comparative net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	130,693	(96,979)	33,714
Restricted funds			
South Ayrshire Council	30,036	(30,036)	-
Cash for Kids	1,700	(1,450)	250
R S Macdonald Charitable Trust	(2,297)	(1,978)	(4,275)
South Ayrshire HSCP	-	(3,000)	(3,000)
Dr Guthrie's Association	-	(500)	(500)
Big Lottery Fund	43,323	(14,182)	29,141
Ayrshire Housing	-	(1,000)	(1,000)
South Ayrshire Council (Carrick Support)	10,000	(10,000)	-
UKSE	2,387	(1,686)	701
	85,149	(63,832)	21,317
TOTAL FUNDS	215,842	(160,811)	55,031

continued...

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/26 £
Unrestricted funds	76,701	9,288	-	85,989
Restricted funds				
R S Macdonald Charitable Trust	4,275	(4,275)	-	-
South Ayrshire HSCP	3,000	(3,000)	-	-
Dr Guthrie's Association	500	500	-	-
Big Lottery Fund	-	29,992	-	29,992
Ayrshire Housing	1,000	(1,000)	-	-
UKSE	-	2,837	-	2,837
	8,775	24,054	-	32,829
TOTAL FUNDS	85,476	33,342	-	118,818

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	238,691	(229,403)	9,288
Restricted funds			
South Ayrshire Council	30,036	(30,036)	-
Cash for Kids	1,700	(1,700)	-
R S Macdonald Charitable Trust	(2,297)	(1,978)	(4,275)
South Ayrshire HSCP	1,920	(4,920)	(3,000)
Dr Guthrie's Association	-	(500)	(500)
Big Lottery Fund	88,559	(58,567)	29,992
Ayrshire Housing	-	(1,000)	(1,000)
South Ayrshire Council (Carrick Support)	10,000	(10,000)	-
UKSE	4,887	(2,050)	2,837
KFC Foundation	3,000	(3,000)	-
Prestwick LPP (HSCP)	2,000	(2,000)	-
	139,805	(115,751)	24,054
TOTAL FUNDS	378,496	(345,154)	33,342

continued...

16. RELATED PARTY DISCLOSURES

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

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2026

	31/3/26 £	31/3/25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,984	7,105
Investment income		
Deposit account interest	1,968	1,588
Charitable activities		
Grants	158,702	207,149
Total incoming resources	162,654	215,842
EXPENDITURE		
Charitable activities		
Wages	122,110	100,826
Social security	3,505	3,820
Pensions	2,685	2,253
Insurance	1,140	1,154
Telephone and IT costs	4,937	1,916
Postage and stationery	908	1,397
Advertising	349	1,942
Relocation expenses	-	1,981
Staff travel and subsistence	-	76
Staff training	858	720
Staff meetings	-	7
Staff PVG	-	36
Volunteers' training	-	2,660
Befriending and excursion costs	26,583	23,144
Rent	14,400	14,400
Sundries	1,199	980
Cleaning	-	264
Payroll expenses	342	324
Fundraising costs	-	5
Fixtures and fittings depreciation	615	922
Loss on sale of tangible fixed assets	1,230	-
Bank charges	-	57
	180,861	158,884
Support costs		
Governance costs		
Accountancy	1,146	1,074
Legal and professional fees	2,336	853
	3,482	1,927

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	31/3/26 £	31/3/25 £
Total resources expended	184,343	160,811
Net (expenditure)/income	(21,689)	55,031

This page does not form part of the statutory financial statements