

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
East Dunbartonshire Befriending Service
(SCIO)**

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

**East Dunbartonshire Befriending Service
(SCIO)**

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for the Year Ended 31 March 2025**

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**East Dunbartonshire Befriending Service
(SCIO)**

**Reference and Administrative Details
for the Year Ended 31 March 2025**

TRUSTEES



PRINCIPAL ADDRESS

Units 4 & 5
18-20 Townhead
Kirkintilloch
Glasgow
G66 1NL

**REGISTERED CHARITY
NUMBER**

SC051503

INDEPENDENT EXAMINER

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

BANKERS

Unity Trust Bank plc
9 Brindleyplace
Birmingham
B1 2HB

**East Dunbartonshire Befriending Service
(SCIO)**

**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

East Dunbartonshire Befriending Service (EDBS) was formerly part of East Dunbartonshire Voluntary Action (EDVA) but a decision was made to move it out of EDVA and it was constituted as a separate Scottish Charitable Incorporated Organisation with charity number SC051503 on 14 January 2022.

It has two charitable purposes as follows:

(i) Provision of relief from loneliness and isolation by means of a Befriending Service for adults over the age of 18 who are socially isolated by reason of age, ill health, disability, financial hardship, or another disadvantage and living independently in East Dunbartonshire. This service may be delivered in person or by phone to individuals or groups of service users.

(ii) Advancement of social interaction and wellbeing in children aged 12 -18 living in East Dunbartonshire, by means of a mainly activity based Befriending Service designed to increase their confidence when dealing with others and reduce social uncertainty. This service may be delivered in person or by phone to individuals or groups of service users.

EDBS provides support through 1 to 1 befriending, running group befriending activities, supporting telephone befriending and providing hot meals and companionship in lunch clubs. It currently supports 120 matches and distributes in excess of 200 monthly newsletters as well as engaging in a number of group activities. We also plan and organise a Christmas Party and Summer Outing for Service Users which are keenly anticipated and well attended.

**East Dunbartonshire Befriending Service
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**Report of the Trustees
for the Year Ended 31 March 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The year 2024-25 has once again seen significant progress for our Befriending Service, in terms of staffing, volunteer recruitment and training, profile in the community and reputation.

Two of our longest-serving staff members retired: community link worker [REDACTED] and our Service Manager, [REDACTED]. Community link worker [REDACTED] was appointed as our new Service Manager in December 2024, and in addition, we have two new community link workers and an administrative assistant, making 6 staff members (4 FTE) in total. Interestingly, by the end of the financial year 2024-25 our staff line-up was completely different to when we were awarded charitable status in January 2022 and we now have a younger, enthusiastic and more engaged team than ever before.

Finance is our major risk at present with the annual sum provided by the Health and Social Care Partnership insufficient to cover our most basic costs. Due to a general and persistent lack of funds, this position is unlikely to change in the near future and may even deteriorate further. Our community link workers are paid slightly more than the living wage which is inconsistent with the qualifications and the dedication they bring to the Service. This inability to offer competitive salaries is another risk we run which necessitates the sourcing of additional funds. Our legacy sum continues to dwindle and this will only be arrested once we can source considerable additional funding for the Service.

The fundraiser we had employed left our service at the end of December 2024 due to ill health. His success had been limited and we decided to try a more dynamic and varied approach to fundraising. Our senior community link worker has some experience in fundraising and has increased her hours to accommodate this. She has developed positive relations with the Lottery Funders (Awards for All) and hopes to be able to secure some core funding for the Service from them. The team is also looking for support from local businesses - in cash or in kind - and we are encouraging our supporters to sign up to some online apps which are used to raise cash when purchases are made. In addition we have also made changes to our printing and phone facilities which have reduced costs as well as increasing efficiency.

In January 2025 we launched our website and new branding which is also used on social media channels. It's colourful, friendly, easy to use and informative. We have received very positive feedback for the website which has enhanced our profile and allowed us to record some of the events which our service users have enjoyed over the year. Since its launch, visits to the website have increased incrementally during the few months it has been in operation and as search engine optimisation takes hold we expect these will continue to increase.

The Befriending Service continues to provide the full range of befriending opportunities, one-to-one befriending at home or in the community, telephone befriending, one very successful lunch club and group befriending - we currently have five groups across East Dunbartonshire. In addition to these regular activities, our events programme during the year consisted of a summer bus trip to Largs for the day; Barge trips over three days took everyone up the Clyde canal and back; A trip to the pantomime at the Kings Theatre in Glasgow in December; Christmas lunch for the volunteers, and our much anticipated Christmas in February party. All the events were well attended and enjoyed as positive feedback demonstrated.

All this activity has led to the need for more Befriending Volunteers who are the lifeblood of the Service and we have been successful in recruiting and training 15 new volunteers across East Dunbartonshire. Members of our staff have attended volunteer recruitment events and with the benefit of our new branding and marketing material have been able to engage positively with the public. With a full staff complement in all three areas (Bearsden/Milngavie; Bishopbriggs; Kirkintilloch and villages) we have been able to reduce waiting lists considerably.

**East Dunbartonshire Befriending Service
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**Report of the Trustees
for the Year Ended 31 March 2025**

In terms of governance, we have now completed our suite of policy documents which will enable us to continue our membership of Befriending Networks and to renew the Quality in Befriending standard which is so important to us.

Communication with our Befriending Service Users continues in the form of a monthly letter, sent in hard copy in recognition of the fact that many of our service users struggle with IT. We also know anecdotally that our newsletters are kept and often read more than once.

All our Befrienders are volunteers without whom we would not be able to continue. They receive comprehensive training and we have regular support and supervision meetings with them to ensure that their Befriending experience and that of their Befriendees continue to be positive and effective.

At the end of financial year 2024-25 the issue which requires our most urgent attention is the need to attract additional funds for the day to day running of the Befriending Service. While we are confident in our ability to attract Befriending Volunteers, make matches for one-to-one befriending and run group activities, we need additional funds in order to stand still, let alone increase our activities. In addition to funds, we also need new members and would welcome some additional trustees to augment our current board of three.

Investment performance

All EDBS investment is directed towards work which meets the key outcomes. This is reported to the Local Authority as the key funder.

FINANCIAL REVIEW

Financial position

Total income for the year amounted to £121,960 (2024: £149,647). Total expenditure for the year amounted to £150,114 (2024: £143,764) leaving a deficit for the year of £28,154 (2024: £5,883 surplus).

Principal funding sources

The charity's principal funding source is East Dunbartonshire Health and Social Care Partnership for the provision of a befriending service and lucheon clubs.

Investment policy and objectives

The Manager and the Treasurer are responsible for ensuring that the organisation maximises income from any funds and minimises interest charges. The Manager will identify future cash flows and plan the movement of funds accordingly. Any investments made will be in accordance with the powers set out in the constitution and within the ethical constraints set by the Board.

Reserves policy

EDBS recognises the need to develop a sustainable organisation. The Board are committed to maintaining continuity of service provision in the event of any significant decrease in funding. In order to achieve this, the organisation will aim to hold a level of unrestricted funds, being those funds not ring fenced or invested in tangible fixed assets, equivalent to the sum required to finance core activities of the organisation for a 6 month period.

Going concern

The financial statements have been prepared on a going concern basis after consideration of the future prospects of the charity, its financial forecasts, expected income from its funders and non-contract services and available free cash reserves, to support its activities in the current year.

**East Dunbartonshire Befriending Service
(SCIO)**

**Report of the Trustees
for the Year Ended 31 March 2025**

FUTURE PLANS

The charity's principal funding source is East Dunbartonshire Health and Social Care Partnership. The charity has engaged the services of a fundraiser to assist in raising additional funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution and is constituted as a SCIO (Scottish Charitable Incorporated Organisation).

Recruitment and appointment of new trustees

All prospective trustees complete a formal application form which identifies their key skills and experience which makes them suitable for the position of trustee. An interest in the work of the EDBS is obviously required, although the organisation, in order to function properly requires the following skills within the Board:

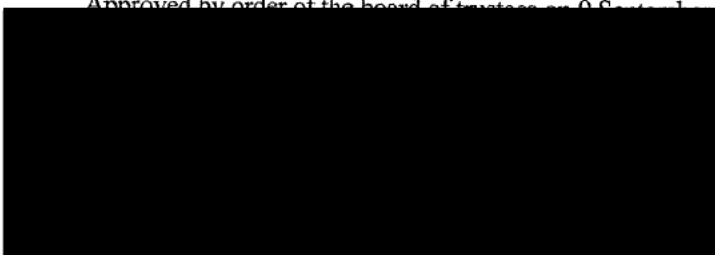
- Financial Management
- Human Resource Management
- Monitoring and Evaluation
- Legal issues relating to Business
- PR and Fundraising
- Project Management/ Business Planning
- Quality Management

All board members will complete a skills audit to identify which specialism they may be able to support. Training will be available to assist in the development of new skills.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 9 September 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
East Dunbartonshire Befriending Service
(SCIO)**

I report on the accounts for the year ended 31 March 2025 set out on pages seven to twelve.

Respective responsibilities of trustees and examiner

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

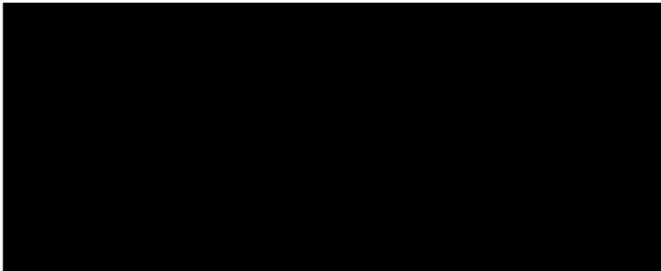
Independent examiner's statement

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.



Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

9 September 2025

**East Dunbartonshire Befriending Service
(SCIO)**

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		155	-	155	205
Charitable activities					
Core activities		101,362	12,740	114,102	144,158
Investment income	2	7,703	-	7,703	784
Other income		-	-	-	4,500
Total		<u>109,220</u>	<u>12,740</u>	<u>121,960</u>	<u>149,647</u>
EXPENDITURE ON					
Charitable activities					
Core activities	3	<u>137,374</u>	<u>12,740</u>	<u>150,114</u>	<u>143,764</u>
NET INCOME/(EXPENDITURE)		(28,154)	-	(28,154)	5,883
RECONCILIATION OF FUNDS					
Total funds brought forward		234,822	-	234,822	228,939
TOTAL FUNDS CARRIED FORWARD		<u><u>206,668</u></u>	<u><u>-</u></u>	<u><u>206,668</u></u>	<u><u>234,822</u></u>

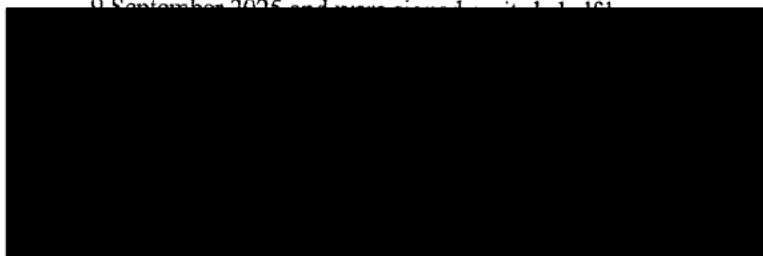
The notes form part of these financial statements

**East Dunbartonshire Befriending Service
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**Balance Sheet
31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
CURRENT ASSETS					
Cash at bank		215,160	-	215,160	240,273
CREDITORS					
Amounts falling due within one year	7	(8,492)	-	(8,492)	(5,451)
NET CURRENT ASSETS		<u>206,668</u>	<u>-</u>	<u>206,668</u>	<u>234,822</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		206,668	-	206,668	234,822
NET ASSETS		<u>206,668</u>	<u>-</u>	<u>206,668</u>	<u>234,822</u>
FUNDS	8				
Unrestricted funds				206,668	234,822
TOTAL FUNDS				<u>206,668</u>	<u>234,822</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 September 2025 and were signed on 11.1.161



**East Dunbartonshire Befriending Service
(SCIO)**

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

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.

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.

Taxation

The charity is exempt from tax on its charitable activities.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**East Dunbartonshire Befriending Service
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**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Interest receivable	7,703	784
	<u>7,703</u>	<u>784</u>

3. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 4) £
Core activities	150,114
	<u>150,114</u>

4. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Core activities	143,570	3,544	3,000	150,114
	<u>143,570</u>	<u>3,544</u>	<u>3,000</u>	<u>150,114</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	102,047	102,311
Social security costs	2,063	1,777
Other pension costs	5,466	5,678
	<u>109,576</u>	<u>109,766</u>

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

	31.3.25	31.3.24
Management	1	1
Support staff	5	5
	<u>6</u>	<u>6</u>

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

**East Dunbartonshire Befriending Service
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

6. STAFF COSTS - continued

Total remuneration (including employer NIC and pension contributions) in respect of key management personnel was £38,970 (2024: £38,943).

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Taxation and social security	1,525	1,174
Other creditors	6,967	4,277
	<u>8,492</u>	<u>5,451</u>

8. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At
	£	£	31.3.25
			£
Unrestricted funds			
Core activities	234,822	(28,154)	206,668
	<u>234,822</u>	<u>(28,154)</u>	<u>206,668</u>
TOTAL FUNDS	<u>234,822</u>	<u>(28,154)</u>	<u>206,668</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Core activities	109,220	(137,374)	(28,154)
Restricted funds			
Newsletter	2,740	(2,740)	-
CMHWF	10,000	(10,000)	-
	<u>12,740</u>	<u>(12,740)</u>	<u>-</u>
TOTAL FUNDS	<u>121,960</u>	<u>(150,114)</u>	<u>(28,154)</u>

**East Dunbartonshire Befriending Service
(SCIO)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
Core activities	228,939	5,883	234,822
TOTAL FUNDS	<u>228,939</u>	<u>5,883</u>	<u>234,822</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core activities	149,647	(143,764)	5,883
TOTAL FUNDS	<u>149,647</u>	<u>(143,764)</u>	<u>5,883</u>

9. RELATED PARTY DISCLOSURES

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

10. PROJECT INFORMATION

Core activities

Used in the operation of core services as set out in the objectives.

Newsletter

Used for the production of a monthly newsletter.

CMHWF

Used to support mental health and wellbeing.