

FAMILY FRIENDS

England & Wales · Charity number 1028214

Details

Status Registered

Legal form Charitable company

Company number [02863464](#)

Registered 1993-11-09

Register [View on the Charity Commission register](#)

Contact

Address Office 3
7 Thorpe Close
London
W10 5XL

Phone 02045688832

Email info@familyfriendscharity.co.uk

Website www.familyfriendscharity.co.uk

Activities

Objects: THE RELIEF OF CHILDREN OR PARENTS IN DESPAIR AND DISTRESS AND THE PREVENTION OF EMOTIONAL AND PHYSICAL ABUSE OF SUCH CHILDREN.

Activities: Family Friends' objectives are the relief of children and parents in despair and distress and the prevention of emotional and physical abuse of such children. The aims of the charity are to give long-term practical and emotional support to parents and children in need through trained volunteers.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£347,506	£318,035	-	-
2024-03-31	£294,570	£307,546	-	-
2023-03-31	£290,956	£261,722	-	-
2022-03-31	£236,135	£238,428	-	-
2021-03-31	£222,098	£208,457	-	-

Trustees

Name	Role	Appointed
Allison Blasch		2019-05-03
CHRISTOPHER MADEL		2011-10-12
Catherine Sandler		2020-09-30
George Smith		2015-07-29
Kelly Lynn Hearn		2024-01-22

Accounts

Family Friends

A company limited by guarantee and not having a share capital

Annual Report and Accounts

31 March 2025

Company registration number 02863464

Charity registration number 1028214

Family Friends

(A company limited by guarantee and not having a share capital)

Report and accounts

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Family Friends

(A company limited by guarantee and not having a share capital)

Report and accounts

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors / Trustees	Ms C Sandler Mr C Madel Mrs A Blasch Ms K Hearn Mr G Smith (resigned 23 April 2025) Mr T Bernstein (resigned 18 November 2024) Ms R Bowles (resigned 22 July 2024)
Chief Executive	Ms Melanie Christodoulou
Registered Office	Unit 1, 10 Acklam Road London W10 5QZ
Charity Registration number	1028214
Company Registration number	2863464
Bankers	CAF Bank Ltd 25 Kings Hill West Malling Kent ME19 4JQ Flagstone (c/o CAF Bank) 1 st Floor, Clareville House 26-27 Oxendon Street London SW1Y 4EL
Auditors	Bullimores LLP Chartered Accountants Old Printers Yard 156 South Street Dorking Surrey RH4 2HF

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REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2025

Structure, Governance and Management

The trustees and directors present their Report and Accounts for the year ending 31st March 2025. Legal and administrative information set out on page 1 forms part of this report.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 19th October 1993 and registered as a charity on 9th November 1993. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

Trustee Selection and Organisation

The directors of the company are also charity trustees for the purposes of charity law and throughout this report are collectively referred to as trustees. The trustees are appointed by the board of trustees as and when required. The board of trustees is usually made up of approximately 5-8 members and meets 5/6 times each year.

Trustees who served during the year and up to the date of this report were as follows: Tony Bernstein (Chair), Chris Madel (Deputy Chair), George Smith, Allison Blasch, Catherine Sandler, and Kelly Hearne. To better inform our work, the trustee board includes current or former volunteers.

Trustees whose period came to an end in this period: Tony Bernstein resigned from the board as chair and was replaced by unanimous vote by Catherine Sandler.

The trustees also have a finance sub-committee which is chaired by Allison Blasch and meets four times a year.

Risk Management

The trustees have examined the major strategic and operational risks that the charity faces and confirm that systems have been put in place to enable regular reports to be produced so that steps can be taken to lessen these risks.

Elective Resolution

The accounts will be presented at the Annual General Meeting. Members are entitled to call for a meeting to be held by giving notice to the company not later than 21 working days before the date of the meeting at which the resolution is to be moved.

Objectives and Activities

The charity's objectives, as set out in its Memorandum of Association, are the relief of children or parents in despair and distress and the prevention of emotional and physical abuse of such children. Our aim is to provide long-term befriending and mentoring support to parents and children in need through trained volunteers. We help families to identify their strengths, make positive changes, and move towards independence. Our mission remains clear: "to help families to help themselves."

In line with these objectives, Family Friends recruits, trains, and oversees a network of dedicated volunteers who provide practical and emotional support to families in need. Between April 2024 and March 2025, 246 families were supported, impacting over 700 individuals across our communities. The

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REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2025

trustees, having reviewed the Charity Commission's guidance on public benefit, are satisfied that our work fully meets this definition.

This year we also developed a new three-year strategy that sets out our priorities and future plans, ensuring that our work continues to respond to changing community needs.

Level of Support Services

Family Friends continues to serve families in the Royal Borough of Kensington & Chelsea (RBKC), the London Borough of Hammersmith & Fulham (LBHF), the London Borough of Brent (LBB), and Westminster City Council (WCC). We also remain committed to supporting families for the duration of their engagement, even if they move beyond these boroughs.

Our core service is a 12-month home-visiting programme where trained volunteers offer befriending and mentoring support to families facing difficulties. Since our foundation in Kensington & Chelsea in 1993, we have steadily expanded into new boroughs: LBHF in 2007, Brent in 2016, and Westminster most recently in 2023.

We currently provide three key services:

1. **Parent Befriending** – Supporting parents of children under 25 to navigate challenges, access resources, and strengthen resilience.
2. **Child/Adolescent Mentoring (Big Buddies)** – One-to-one mentoring for young people aged 10–25, focusing on personal development, social skills, and emotional wellbeing.
3. **Companions (Pilot Programme)** – A new initiative, delivered in partnership with NHS social prescribers, which trains volunteers to support older, isolated residents in North Kensington. Though still small in scale, the pilot has highlighted the urgent need to address loneliness and will be developed further as funding is secured.

Alongside these services, we run monthly groupwork sessions for parents, young people, volunteers, and those with Special Educational Needs (SEN). These sessions help build peer networks and provide opportunities for training, shared learning, and community connection.

This year we have also seen a shift in family needs. More families are experiencing challenges linked to neurodivergence (diagnosed and undiagnosed), mental health crises, and the continued impact of financial insecurity due to the cost of living. These emerging needs reinforce the importance of our flexible and responsive approach. Increasingly, staff-led interventions, supported by volunteers, are enabling us to work further upstream, reaching families earlier and reducing crisis points.

Volunteers

This year has been dynamic and transformative for our volunteer programme. We organised four training weekends, welcomed over 60 new volunteers, and ran eleven monthly support groups to maintain connection and learning. Volunteers continue to access bespoke training that reflects the evolving needs of families, allowing them to broaden their skills well beyond traditional befriending roles.

Recognizing the ongoing high demand for services compared with available volunteers, we have expanded opportunities for volunteers to contribute in flexible and creative ways:

- **Task Team:** A new initiative enabling trained volunteers to assist staff with practical family needs. Examples include accompanying home visits, helping with a project inside the family

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FOR YEAR ENDED 31ST MARCH 2025

home, or supporting tasks such as a garden clear-up. This not only extends our capacity but also gives volunteers varied and meaningful experiences.

- **Community and GP Sessions:** Volunteers have also begun playing an active role in our clinic-style settings, working alongside staff to welcome families, support group activities, and gain experience in health-linked environments.

By engaging volunteers at multiple points across our ecosystem, we are strengthening both resilience and reach. Crucially, these roles complement staff-led interventions, which provide families with more immediate support while volunteers bring consistency, peer support, and additional capacity.

This evolving model reflects our learning that volunteers are not only central to service delivery but also to creating a flexible, sustainable, and community-driven organisation

Operations

This year has been one of reflection, adaptation, and growth as we refined our operational structure to best support families and volunteers.

- **Head of Families:** Central to supporting families through their journey with us, providing oversight of part-time family connectors.
- **Head of Volunteers:** Bringing structure and consistency to volunteer engagement, enhancing project development and service delivery.

While recruitment and retention challenges in the Central London labour market have made it difficult to maintain long-term staff in senior roles, these experiences have encouraged us to rethink leadership in a more sustainable way. We are now moving towards a structure of lead manager roles, anchored by a centralised Head of Operations to coordinate and integrate both strands of our work. This change reflects our learning that shared oversight delivers greater resilience and impact.

Flexibility has also been key. By engaging freelancers and maintaining a pool of on-call workers, we can respond rapidly to gaps and extend our reach into new communities. Importantly, this staffing model has also enabled us to deliver more staff-led interventions upstream, which, when combined with volunteer support, ensures families receive timely and tailored help.

Partnership Work

Partnerships remain at the heart of our approach. This year we strengthened collaborations in schools and GP surgeries, while also extending our model into community settings, creating new opportunities to support families in a more holistic way.

Working closely with other VCS organizations has enabled us to offer joined-up support in both educational and health environments. Replicating this in community spaces is broadening our impact and embedding us further into local support networks.

A key learning has been the importance of clarifying our unique offer in each setting. This shift is helping us move from being primarily a referral partner to becoming a co-delivery partner, developing deeper collaborations that bring greater benefit to whole families.

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FOR YEAR ENDED 31ST MARCH 2025

Referrals and Service Adaptation

Family Friends is deeply embedded in local networks, with referrals coming from Early Help, Social Care, GPs, Social Prescribers, school staff, and other VCS partners. The volume of referrals has remained high, with a maximum waiting time of three weeks.

To meet these needs, we refined our service into a tiered model:

- **Level 1:** Signposting
- **Level 2:** Group activities and trips
- **Level 3:** Phone support for up to three months
- **Level 4:** Befriending and Big Buddies for up to a year

This approach allows families to access support quickly, moving through the levels as needed. Staff-led interventions, complemented by volunteer involvement, have become increasingly important in helping us work further upstream — ensuring that families get timely support before their challenges escalate.

In total, 246 families were supported across our boroughs this year, reaching approximately 700 individuals. Our ability to adapt, innovate, and strengthen both staff- and volunteer-led provision remains central to delivering on our mission: helping families to help themselves.

Financial Review

Funding and Fundraising

The Statement of Financial Activities on page 10 discloses total income to March 2025 of £347,506 (2024: £294,570) and total expenditure of £318,035 (2024: £307,546).

The restricted fund is showing a surplus of £15,859 (2024 surplus: £23,060). Restricted funds have been awarded to be expended on work specified by the donor to further the Befriending and Mentoring services provided by the Charity. Family Friends is grateful to all the funders – the support of families would not be possible without your generosity.

The unrestricted fund surplus is £13,612 (2024 surplus: £10,084) which increased our general reserves to £178,056 (2024: £164,444).

Reserves Policy

Family Friends has a policy on unrestricted reserves as follows: 'in order to help guarantee the completion of service programmes to existing clients, Family Friends has a reserves policy of maintaining unrestricted reserves of the equivalent of 5 months of its annual gross expenditure budget'.

Unrestricted reserves as at 31st March 2025 total £178,056 which represents five months of current budgeted expenditure and therefore comply with this policy. The Trustees will continue to review this and are committed to maintaining sufficient unrestricted reserves.

Going Concern

Beyond monitoring the financial performance and management for the immediate year through the quarterly reporting cycle, the Trustees assess the financial wellbeing of the Charity by contributing to

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REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2025

and reviewing the Budget & Business Plan for the subsequent year as well as the longer-term Strategic Planning.

The going concern status of the charity is a key focus of reporting for the Finance Sub-Committee which monitors actual and forecast financial reports and the robustness of the charity's income sources at each quarterly meeting; this is then reported on and discussed at each Trustees Meeting. The charity does recognise that future funding opportunities may become more difficult in light of the current economic situation, and we endeavour to explore different types of income generation to mitigate the uncertainty.

Trustees' Responsibilities for the Financial Statements

The trustees (who are also the directors of Family Friends for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to Disclosure of Information to Auditors

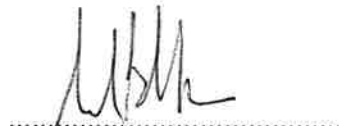
So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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 20 October 2025 and signed on its behalf by:



Catherine Sandler (Chair)



Allison Blasch (Trustee)

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FAMILY FRIENDS

Opinion

We have audited the financial statements of Family Friends (the "Charity") for the year ended 31st March 2025 which comprise Statement of Financial Activities, the Summary Income and Expenditure, the Balance Sheet and notes to the financial statements, including a summary of 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 31st March 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FAMILY FRIENDS

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, 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 they 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 liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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.

Irregularities, including fraud, are instances 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 is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Charity and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (FRS102, the Charities SORP and the Charities Act 2011).

We understood how the Charity is complying with those legal and regulatory frameworks by making enquiries of the trustees and management.

We did not identify any matters relating to non-compliance with laws and regulations or relating to fraud.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur by discussions with the trustees and management to understand areas where they considered there was susceptibility

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FAMILY FRIENDS

to fraud. We also considered pressures on the trustees and management to meet any external pressures in reporting the financial results of the Charity.

Audit procedures performed by the engagement team on the areas where fraud might occur included:

- evaluation of management's internal processes designed to prevent and detect irregularities
- testing, with a focus on entries determined to be large or relating to unusual transactions
- review of data to detect unusual transactions

Assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:

- understanding of, and practical experience with audit engagements of a similar nature and complexity through the appropriate training and participation
- knowledge of the sector in which the Charity operates
- understanding of the legal and regulatory requirements specific to the Charity.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and the regulations made under section 154 of that Act. 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed Bullimores

Date 10/12/2025

Bullimores LLP
Statutory Auditor and Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Old Printers Yard
156 South Street
Dorking
Surrey RH4 2HF

Family Friends**Statement of financial activities**

(Incorporating an income and expenditure account)

For the year ended 31 March 2025

	Note	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Income from:					
Donations and legacies	3	60,988	190,906	251,894	238,204
Charitable activities:	4				
Befriending & Mentoring Services		-	88,840	88,840	49,750
Other trading activities	5	-	-	-	250
Investment income	6	6,772	-	6,772	6,366
Total income		67,760	279,746	347,506	294,570
Expenditure on:					
Raising funds	7	5,700	14,593	20,293	47,502
Charitable activities:	7				
Befriending & Mentoring Services		48,448	249,294	297,742	260,044
Total expenditure		54,148	263,887	318,035	307,546
Net surplus/(deficit) for the year	8	13,612	15,859	29,471	(12,976)
Reconciliation of funds:					
Total funds brought forward		164,444	14,761	179,205	192,181
Total funds carried forward		178,056	30,620	208,676	179,205

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

Family Friends
Balance Sheet
As at 31 March 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets:					
Tangible assets	11		2,496		5,410
Current assets:					
Debtors	12	6,278		11,955	
Cash at bank and in hand		<u>294,832</u>		<u>267,182</u>	
		301,110		279,137	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>(94,929)</u>		<u>(105,342)</u>	
Net current assets			<u>206,181</u>		<u>173,795</u>
Total assets less current liabilities			<u>208,677</u>		<u>179,205</u>
Funds	15				
Restricted funds			30,620		14,761
Unrestricted funds:					
General funds		178,056		164,444	
Designated funds		<u>-</u>		<u>10,000</u>	
Total unrestricted funds			<u>178,056</u>		<u>174,444</u>
Total funds			<u>208,676</u>		<u>189,205</u>

For the year ended 31 March 2025 the charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006

The trustees acknowledge their responsibilities for

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

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees on 20 October.....2025
and signed on their behalf by:


Catherine Sandler (Chair)
Chair


Allison Blasch (Trustee)
Trustee

Company registration no. 02863464

The attached notes form part of the financial statements.

Family Friends
Notes to the financial statements
For the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS102) "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 charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy

The charitable company is exempt from preparing a cash flow statement due to the adoption of the exemption available to the charities with income less than £500,000.

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. Key judgements that the charitable company has made which have a significant effect on the accounts include estimating the liability from multi-year grant commitments. The trustees do not consider that there are any sources of estimation at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity. Designated funds are unrestricted funds which the trustees have decided, at their discretion, to set aside for a specific purpose. The aim of each designated fund is set out in the attached notes.

Income

All incoming resources are included in the Statement of Financial Activities when:

- (1) the charity is legally entitled to the funds
- (2) any performance conditions attached to the income have been met or are fully in control of the charity
- (3) it is probable that the income will be received
- (4) the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' 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 is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

Charitable activities

Trading activities - other professional income is included in income in the period in which the relevant activity takes place.

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this will be included in income of restricted funds when receivable.

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

Family Friends
Notes to the financial statements
For the year ended 31 March 2025

1 Accounting policies (continued)

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes direct and operational costs of delivering services and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the Trusts programme and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office equipment	33% straight line basis
Fixtures and fittings	25% reducing balance

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pensions

Employees of the charity are entitled to join the Pensions Trust Pension Scheme which is funded by contributions from employees and the charity as employer. The pension charge recorded in these accounts is the amount of contributions payable in the accounting year.

Family Friends
Notes to the financial statements
For the year ended 31 March 2025

2 Detailed comparatives for the statement of financial activities

	2024 Unrestricted £	2024 Restricted £	2024 Total £
Income from:			
Donations and legacies	46,515	191,689	238,204
Charitable activities:			
Befriending & Mentoring Services	-	49,750	49,750
Other trading activities	250	-	250
Investment Income	6,366	-	6,366
Total income	53,131	241,439	294,570
Expenditure on:			
Raising funds	4,532	42,970	47,502
Charitable activities:			
Befriending & Mentoring Services	38,515	221,529	260,044
Total expenditure	43,047	264,499	307,546
Net income / (expenditure) for the year	10,084	(23,060)	(12,976)
Reconciliation of funds:			
Total funds brought forward	154,360	37,821	192,181
Total funds carried forward	164,444	14,761	179,205

3 Income from donations and legacies - current year

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Donations				
DMGT plc in Partnership with The Kensington & Chelsea Foundation	-	10,000	10,000	10,000
Girdlers' Company Charitable Trust	-	2,917	2,917	5,000
Individual Donations	5,988	-	5,988	2,765
John Armitage Charitable Trust in partnership with New Philanthropy Capital	40,000	-	40,000	40,000
John Lyon's Charity	-	30,000	30,000	30,000
National Lottery Fund - Evolve project	-	14,514	14,514	35,208
K&C Social Council Healthier Futures	-	14,964	14,964	16,338
The Edward Gostling Foundation	-	-	-	4,167
John Lyons Charity - Drift programme	-	46,083	46,083	49,792
The Julia & Hans Rausing Trust	-	15,000	15,000	15,000
NW London Suicide Prevention	-	-	-	15,625
NHSE Legacy Health & Equity Partnership	-	-	-	4,892
London Community Fund - Vanquis	-	5,833	5,833	4,167
Hammersmith United Charities	15,000	-	15,000	3,750
Campden Charities	-	1,250	1,250	1,500
The Adrian Swires Charitable Trust	-	15,000	15,000	-
Trusthouse Charitable Foundation	-	20,352	20,352	-
Garfield Weston Charitable Trust	-	13,333	13,333	-
National Lottery Awards for All	-	1,660	1,660	-
	60,988	190,906	251,894	238,204

Family Friends
Notes to the financial statements
For the year ended 31 March 2025

3 Income from donations and legacies - prior year

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Donations				
DMGT plc in Partnership with The Kensington & Chelsea Foundation	-	10,000	10,000	12,500
Girdlers' Company Charitable Trust	-	5,000	5,000	5,000
Individual Donations	2,765	-	2,765	11,791
John Armitage Charitable Trust in partnership with New Philanthropy Capital	40,000	-	40,000	40,000
John Lyon's Charity	-	30,000	30,000	46,250
The Earls Court Development Fund	-	-	-	3,837
Kensington & Chelsea Foundation - Children and Young People Fund	-	-	-	7,500
National Lottery Fund - Evolve project	-	35,208	35,208	49,607
K&C Social Council Healthier Futures	-	16,338	16,338	25,507
K&C Social Council Vaccine Awareness	-	-	-	7,990
The Edward Gostling Foundation	-	4,167	4,167	5,833
John Lyons Drift programme	-	49,792	49,792	23,250
The Julia & Hans Rausing Trust	-	15,000	15,000	3,750
NW London Suicide Prevention	-	15,625	15,625	3,125
NHSE Legacy Health & Equity Partnership	-	4,892	4,892	-
London Community Fund - Vanquis	-	4,167	4,167	-
Hammersmith United Charities	3,750	-	3,750	-
Camden Charities	-	1,500	1,500	-
	46,515	191,689	238,204	245,940

4 Income from charitable activities

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Befriending & Mentoring Services				
Royal Borough of Kensington & Chelsea F & C Services	-	32,540	32,540	39,750
London Borough of Brent	-	10,000	10,000	10,000
NHS Grant funding	-	43,825	43,825	-
Westminster Council	-	2,475	2,475	-
Total for Befriending & Mentoring Services	-	88,840	88,840	49,750
Total income from charitable activities	-	88,840	88,840	49,750

5 Income from other trading activities

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Speakers fee	-	-	-	250
	-	-	-	250

Family Friends
Notes to the financial statements
For the year ended 31 March 2025

6 Income from investments

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Bank interest	6,772	-	6,772	6,366
	<u>6,772</u>	<u>-</u>	<u>6,772</u>	<u>6,366</u>

7 Analysis of expenditure - current year

		Charitable Activities					
	Basis of allocation	Cost of raising funds £	Befriending & Mentoring Services £	Support costs £	Governance costs £	2025 £	2024 £
Staff costs	Staff time	10,763	182,978	-	21,527	215,268	199,577
Direct costs	Direct	347	7,101			7,448	27,680
Premises costs	Staff time	1,071	18,204	2,142		21,417	22,672
Staff recruitment/training	Staff time			149		149	6,392
Office costs/comms	Staff time	2,412	41,011	4,825		48,248	24,934
Depreciation	Staff time			2,914		2,914	3,697
Audit & Accountancy fees	Staff time				22,514	22,514	22,559
Other Governance costs	Staff time				77	77	35
		<u>14,594</u>	<u>249,294</u>	<u>10,030</u>	<u>44,118</u>	<u>318,035</u>	<u>307,546</u>
Support costs		1,056	8,974	(10,030)	-	-	-
Governance costs		4,644	39,473	-	(44,118)	-	-
Total expenditure 2025		20,294	297,741	-	-	318,035	307,546
Total expenditure 2024		47,502	260,044	-	-	307,546	

Of the total expenditure, £54,148 was unrestricted (2024: £43,047) and £263,887 was restricted (2024: £264,499).

This year the percentage of costs, allocated towards our core service on staff time basis, has remained the same, as we have maintained the service delivery level.

This year the split has been:

- 10 : 85 : 5 to "Befriending & Mentoring: Support Costs" (2024 - 10:85:5) and
- 10 : 85 : 5 to "Fundraising: Befriending & Mentoring: Support Costs" (2024 - 10:85:5)

This change has impacted on restricted funds as additional costs have been allocated to specific projects.

Family Friends
Notes to the financial statements
For the year ended 31 March 2025

7 Analysis of expenditure - prior year

	Basis of allocation	Cost of raising funds £	Charitable Activities Befriending & Mentoring Services £	Support costs £	Governance costs £	2024 Total £	2023 £
Staff costs	Staff time	19,958	171,636	-	7,983	199,577	173,402
Direct costs	Direct	18,252	9,428	-	-	27,680	17,095
Premises costs	Staff time	2,267	19,271	1,134	-	22,672	25,098
Staff recruitment/training	Staff time	-	-	6,392	-	6,392	1,789
Office costs/comms	Staff time	2,493	21,194	1,247	-	24,934	20,940
Depreciation	Staff time	-	-	3,697	-	3,697	2,577
Audit & Accountancy fees	Staff time	-	-	-	22,559	22,559	20,610
Other Governance costs	Staff time	-	-	-	35	35	211
		42,970	221,529	12,470	30,577	307,546	261,722
Support costs		1,313	11,157	(12,470)	-	-	-
Governance costs		3,219	27,358		(30,577)	-	-
Total expenditure 2024		47,502	260,044	-	-	307,546	261,722
Total expenditure 2023		22,469	239,253	-	-	261,722	

Of the total expenditure, £43,047 was unrestricted (2023: £46,073) and £264,499 was restricted (2023: £215,649).

This year the percentage of costs allocated towards our core service on staff time basis, has increased due to the additional staff employed to directly deliver the charitable services and their increased use of the office and facilities.

This year the split has been:

- 10:85:5 to "Befriending & Mentoring: Support Costs" (2023 - 81:19:0) and
- 10:85:5 to "Fundraising: Befriending & Mentoring Support Costs" (2023 - 10:83:7)

This change has impacted on restricted funds as additional costs have been allocated to specific projects.

8 Net expenditure for the year

This is stated after charging	2025 £	2024 £
Operating lease rentals:		
Property	18,480	18,092
Depreciation	2,914	3,697
Auditor's remuneration:		
Audit fees	4,900	4,700
(Over)/under provision	100	240
Total remuneration charged in the year	<u>5,000</u>	<u>4,940</u>

Family Friends
Notes to the financial statements
For the year ended 31 March 2025

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	199,487	182,102
Social security costs	10,129	11,126
Employer's contribution to defined contribution pension schemes	5,652	6,349
	<u>215,268</u>	<u>199,577</u>

The number of employees whose total employee benefits, excluding employer pension contributions, earning over £60,000, classified within bands of £10,000 is as follows:

	2025	2024
£60,000 to £69,999	-	-
£70,000 to £79,999	1	1

The total employee benefits including pension contributions of the key management personnel were £215,268 (2024: £199,577).

The charity trustees were not paid or received any benefits from employment with the Trust in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). No Charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2025	2024
	No.	No.
Charitable activities	16	8
	<u>16</u>	<u>8</u>

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Office equipment	Fixtures & Fittings	Total
	£	£	£
Cost			
At the start of the year	10,249	2,838	13,087
Disposals in year	-	-	-
Additions in year	-	-	-
At the end of the year	<u>10,249</u>	<u>2,838</u>	<u>13,087</u>
Depreciation			
At the start of the year	6,735	942	7,677
Disposals in year	-	-	-
Charge for the year	2,363	551	2,914
At the end of the year	<u>9,098</u>	<u>1,493</u>	<u>10,591</u>
Net book value			
At the end of the year	<u>1,151</u>	<u>1,345</u>	<u>2,496</u>
At the start of the year	<u>3,514</u>	<u>1,896</u>	<u>5,410</u>

All of the above assets are used for charitable purposes.

Family Friends
Notes to the financial statements
For the year ended 31 March 2025

12 Debtors

	2025	2024
	£	£
Trade debtors	-	250
Other debtors	3,650	9,845
Prepayments	2,628	1,860
	<u>6,278</u>	<u>11,955</u>

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	3,243	2,299
Taxation and social security	-	5,668
Other creditors	-	-
Accruals	9,710	6,403
Deferred income	81,976	90,972
	<u>94,929</u>	<u>105,342</u>

Deferred income

	2025	2024
	£	£
Balance at the beginning of the year	90,972	113,347
Amount released to income in the year	(90,972)	(113,347)
Amount deferred in the year	81,976	90,972
Balance at the end of the year	<u>81,976</u>	<u>90,972</u>

Deferred income comprises of grants received in the current year which relate to future periods.

14a Analysis of net assets between funds - current year

	General unrestricted	General designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	2,496	-	-	2,496
Net current assets	175,560	-	30,620	206,180
Net assets at the end of the year	<u>178,056</u>	<u>-</u>	<u>30,620</u>	<u>208,676</u>

14b Analysis of net assets between funds - prior year

	General unrestricted	General designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	5,410	-	-	5,410
Net current assets	159,034	-	14,761	173,795
Net assets at the end of the year	<u>164,444</u>	<u>-</u>	<u>14,761</u>	<u>179,205</u>

15a Movements in funds - current year

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year
	£	£	£	£	£
Restricted funds:					
Befriending & Mentoring Services	14,761	279,746	263,887	-	30,620
Total restricted funds	<u>14,761</u>	<u>279,746</u>	<u>263,887</u>	<u>-</u>	<u>30,620</u>
Unrestricted funds:					
General funds	164,444	67,760	54,148	-	178,056
Total unrestricted funds	<u>164,444</u>	<u>67,760</u>	<u>54,148</u>	<u>-</u>	<u>178,056</u>
Total funds	<u>179,205</u>	<u>347,506</u>	<u>318,034</u>	<u>-</u>	<u>208,676</u>

Family Friends
Notes to the financial statements
For the year ended 31 March 2025

15b Movements in funds - prior year

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Befriending & Mentoring Services	37,821	241,439	264,499	-	14,761
Total restricted funds	<u>37,821</u>	<u>241,439</u>	<u>264,499</u>	<u>-</u>	<u>14,761</u>
Unrestricted funds:					
General funds	144,360	53,131	33,047	-	164,444
Designated funds	10,000	-	10,000	-	-
Total unrestricted funds	<u>154,360</u>	<u>53,131</u>	<u>43,047</u>	<u>-</u>	<u>164,444</u>
Total funds	<u>192,181</u>	<u>294,570</u>	<u>307,546</u>	<u>-</u>	<u>179,205</u>

Purposes of restricted funds: Befriending & Mentoring Services

The income of the charity includes grants received for specific restricted projects.

Purpose of Designated funds

During the year ended 31 March 2023 the trustees created a designated fund for the purpose of allocating funds for the 30th Anniversary and transferred £10,000 to it from general funds. During 2023/24 these funds have been spent.

16 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Property	
	2025	2024
	£	£
Due within one year	3,650	3,650
	<u>3,650</u>	<u>3,650</u>

17 Legal status of the charity

The charity is a company limited by guarantee incorporated in England and has no share capital. Each member is liable to contribute a sum not exceeding £10 in the event of the charity being wound up.

18 Related party transactions

There are no related party transactions to disclose for 2025 (2024: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Accounts

Family Friends

A company limited by guarantee and not having a share capital

Annual Report and Accounts

31 March 2024

Company registration number 02863464

Charity registration number 1028214

Family Friends

(A company limited by guarantee and not having a share capital)

Report and accounts

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Family Friends

(A company limited by guarantee and not having a share capital)

Report and accounts

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors / Trustees	Mr T Bernstein Mr C Madel Mr G Smith Mrs A Blasch Ms R Bowles (resigned 22 July 2024) Ms C Sandler Ms K Hearne
Chief Executive	Ms Melanie Christodoulou
Registered Office	Unit 1, 10 Acklam Road London W10 5QZ
Charity Registration number	1028214
Company Registration number	2863464
Bankers	CAF Bank Ltd 25 Kings Hill West Malling Kent ME19 4JQ Flagstone (c/o CAF Bank) 1 st Floor, Clareville House 26-27 Oxendon Street London SW1Y 4EL
Auditors	Bullimores LLP Chartered Accountants Old Printers Yard 156 South Street Dorking Surrey RH4 2HF

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2024

Structure, Governance and Management

The trustees and directors present their Report and Accounts for the year ending 31st March 2024. Legal and administrative information set out on page 1 forms part of this report.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 19th October 1993 and registered as a charity on 9th November 1993. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

Trustee Selection and Organisation

The directors of the company are also charity trustees for the purposes of charity law and throughout this report are collectively referred to as trustees. The trustees are appointed by the board of trustees as and when required. The board of trustees is usually made up of approximately 5-8 members and meets 5/6 times each year.

Trustees who served during the year and up to the date of this report were as follows: Tony Bernstein (Chair), Chris Madel (Deputy Chair), George Smith, Allison Blasch, Catherine Sandler, Rosalyn Bowles and Kelly Hearne. To better inform our work, the trustee board includes current or former volunteers.

The trustees also have a finance sub-committee which is chaired by Allison Blasch and meets four times a year.

Risk Management

The trustees have examined the major strategic and operational risks that the charity faces and confirm that systems have been put in place to enable regular reports to be produced so that steps can be taken to lessen these risks.

Elective Resolution

The accounts will be presented at the Annual General Meeting. Members are entitled to call for a meeting to be held by giving notice to the company not later than 21 working days before the date of the meeting at which the resolution is to be moved.

Objectives and Activities

The charity's objectives as set out in its Memorandum of Association are relief of children or parents in despair and distress and the prevention of emotional and physical abuse of such children. The aims of the charity are to give long-term befriending and mentoring support to parents and children in need through trained volunteers. The charity helps families to find their strengths to make positive changes in their lives. The charity's mission is 'to help families to help themselves'.

In furtherance of these objectives, Family Friends recruits, trains, and oversees a support network of individual volunteers to befriend and give practical and emotional help to families with children who, in the opinion of the charity, are in need of assistance. In accordance with this, 140 families were directly supported between April 2023 and March 2024, impacting a total of 400 people. Having considered the Charity Commission's guidance on public benefit, the trustees believe that the activities fall within this definition.

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2024

Family Friends has developed a three year strategy, which sets out our priorities and plans in the furtherance of our charitable objectives.

Level of Support Services

Family Friends is committed to serving communities within the Royal Borough of Kensington & Chelsea (RBKC), the London Borough of Hammersmith & Fulham (LBHF), the London Borough of Brent (LBB), and Westminster City Council (WCC). In addition to these core areas, we continue to support families even after they have moved out of these regions during their engagement period. Our primary service involves a comprehensive 12-month volunteer home-visiting scheme, offering befriending and mentoring support to families facing challenges.

Since our inception, Family Friends has been a pillar of support in Kensington & Chelsea, starting in 1993, extending services to Hammersmith & Fulham in 2007, to Brent in 2016, and most recently to Westminster in 2023.

We offer two key services:

1. Parent Befriending: Targeted support for parents of children under 18, helping them navigate parenting challenges and community engagement.
2. Child/Adolescent Mentoring (Big Buddies): Dedicated mentoring for children and adolescents aged 10-18 years, focusing on personal development and social skills.

To further enrich our services, we conduct monthly groupwork sessions for volunteers, parents, young people, and sessions specifically designed for those with Special Educational Needs (SEN). Over the years, Family Friends has successfully fostered a robust peer network and has established a suite of training and support groups for families.

Volunteers

This year has been dynamic for our volunteer program. We organized four training weekends, welcomed over 50 new volunteers, and conducted eleven monthly support group sessions for all existing volunteers. Our volunteers benefit from bespoke training opportunities tailored to meet the evolving needs of our services, allowing them to extend their skills and expertise beyond traditional befriending roles.

All volunteers can access our online portal, which serves as a tool for documenting sessions, planning future interactions, and facilitating monthly supervisions with one of our volunteer coordinators.

Operations

Operational challenges this year primarily involved recruitment and retention, prompting a strategic realignment of our service delivery model to include a broader pool of workers:

- **Head of Families:** This role is crucial for managing the entry and journey of families within our system, overseeing a team of part-time family connectors who tackle various projects on an as-needed basis.
- **Head of Volunteers:** A new position dedicated to managing all volunteers across different levels and projects, this role also involves strategic oversight of the volunteer coordinators and associated staff, focusing on project development and service enhancement.

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2024

- **Pool Workers:** We have engaged a group of on-call workers who assist with group activities, assessments, and outreach efforts. This flexibility has allowed us to expand our geographic reach and tailor our services more precisely to community needs.

Partnership Work

Our collaborative initiatives have been vital in enhancing our service delivery. A significant partnership with Golborne GP Surgery has enabled us to support child health checks aligned with the Grenfell NHS project, improving our capacity to assist local families through effective signposting and groupwork.

Further, our involvement in the DRIF I project alongside the Young H&F Foundation, West London Free School, and Violence Intervention Project has been instrumental in supporting the transitional age group within schools, thereby helping to bridge the gap between home, school, and community environments.

Referrals and Service Adaptation

Family Friends is deeply integrated into local networks, with referrals primarily coming from Early Help, Social Care, GPs, Social Prescribers, school teachers, pastoral staff, and other Voluntary and Community Sector (VCS) partners. Due to the volume of referrals, we have maintained a waiting list with a maximum initial wait time of three weeks.

This year, we also refined our service levels to accommodate a broader range of needs:

- Level 1: Signposting
- Level 2: Group activities and trips
- Level 3: Phone support for up to three months
- Level 4: Befriending and Big Buddies for up to a year

This tiered approach allows us to efficiently transition individuals through our services or to appropriate external services, optimising support timelines.

Throughout the past year, our core Befriending and Mentoring programs have directly supported 140 families across our service areas, impacting approximately 400 individuals when considering the extended benefit to family members. Our ongoing commitment to adapt and respond to community needs continues to be the cornerstone of our mission at Family Friends.

Financial Review

Funding and Fundraising

The Statement of Financial Activities on page 10 discloses total income to March 2024 of £294,570 (2023: £290,956) and total expenditure of £307,546 (2023: £261,722).

The restricted fund is showing a deficit of £23,060 (2023 surplus: £23,000). Restricted funds have been awarded to be expended on work specified by the donor to further the Befriending and Mentoring services provided by the Charity. Family Friends is grateful to all the funders – the support of families would not be possible without your generosity.

The unrestricted fund surplus is £10,084 (2023 surplus: £6,234) which increased our general reserves to £164,444 (2023: £154,360).

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2024

Reserves Policy

Family Friends has a policy on unrestricted reserves as follows: 'in order to help guarantee the completion of service programmes to existing clients, Family Friends has a reserves policy of maintaining an unrestricted reserves of the equivalent of 5 months of its annual gross expenditure budget'.

Unrestricted reserves as at 31st March 2024 total £164,444 which represents five months of current budgeted expenditure and therefore comply with this policy. The Trustees will continue to review this and are committed to maintaining sufficient unrestricted reserves.

Going Concern

Beyond monitoring the financial performance and management for the immediate year through the quarterly reporting cycle, the Trustees assess the financial wellbeing of the Charity by contributing to and reviewing the Budget & Business Plan for the subsequent year as well as the longer-term Strategic Planning.

The going concern status of the charity is a key focus of reporting for the Finance Sub-Committee which monitors actual and forecast financial reports and the robustness of the charity's income sources at each quarterly meeting; this is then reported on and discussed at each Trustees Meeting. The charity does recognise that future funding opportunities may become more difficult in light of the current economic situation, and we endeavour to explore different types of income generation to mitigate the uncertainty.

Trustees' Responsibilities for the Financial Statements

The trustees (who are also the directors of Family Friends for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2024

Statement as to Disclosure of Information to Auditors

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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 on20/09/24..... and signed on its behalf by:



Tony Bernstein (Chair)



George Smith (Trustee)

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FAMILY FRIENDS

Opinion

We have audited the financial statements of Family Friends (the "Charity") for the year ended 31st March 2024 which comprise Statement of Financial Activities, the Summary Income and Expenditure, the Balance Sheet and notes to the financial statements, including a summary of 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 31st March 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FAMILY FRIENDS

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, 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 they 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 liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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.

Irregularities, including fraud, are instances 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 is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Charity and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (FRS102, the Charities SORP and the Charities Act 2011).

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FAMILY FRIENDS

We understood how the Charity is complying with those legal and regulatory frameworks by making enquiries of the trustees and management.

We did not identify any matters relating to non-compliance with laws and regulations or relating to fraud.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur by discussions with the trustees and management to understand areas where they considered there was susceptibility to fraud. We also considered pressures on the trustees and management to meet any external pressures in reporting the financial results of the Charity.

Audit procedures performed by the engagement team on the areas where fraud might occur included:

- evaluation of management's internal processes designed to prevent and detect irregularities
- testing, with a focus on entries determined to be large or relating to unusual transactions
- review of data to detect unusual transactions

Assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:

- understanding of, and practical experience with audit engagements of a similar nature and complexity through the appropriate training and participation
- knowledge of the sector in which the Charity operates
- understanding of the legal and regulatory requirements specific to the Charity.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and the regulations made under section 154 of that Act. 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed Bullimores LLP

Date 10/10/2024

Bullimores LLP
Statutory Auditor and Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Old Printers Yard
156 South Street
Dorking
Surrey RH4 2HF

Family Friends

Statement of financial activities

(Incorporating an income and expenditure account)

For the year ended 31 March 2024

	Note	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Income from:					
Donations and legacies	3	46,515	191,689	238,204	245,940
Charitable activities: Befriending & Mentoring Services	4	-	49,750	49,750	44,500
Other trading activities	5	250	-	250	-
Investment income	6	6,366	-	6,366	516
Total income		53,131	241,439	294,570	290,956
Expenditure on:					
Raising funds	7	4,532	42,970	47,502	22,469
Charitable activities: Befriending & Mentoring Services	7	38,515	221,529	260,044	239,253
Total expenditure		43,047	264,499	307,546	261,722
Net income/(expenditure) for the year	8	10,084	(23,060)	(12,976)	29,234
Reconciliation of funds:					
Total funds brought forward		154,360	37,821	192,181	162,947
Total funds carried forward		164,444	14,761	179,205	192,181

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

Family Friends
Balance Sheet
As at 31 March 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets:					
Tangible assets	11		5,410		4,062
Current assets:					
Debtors	12	11,955		10,902	
Cash at bank and in hand		<u>267,182</u>		<u>310,261</u>	
		279,137		321,163	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>(105,342)</u>		<u>(133,044)</u>	
Net current assets			<u>173,795</u>		<u>188,119</u>
Total assets less current liabilities			<u>179,205</u>		<u>192,181</u>
Funds	15				
Restricted funds			14,761		37,821
Unrestricted funds:					
General funds		164,444		144,360	
Designated funds				10,000	
Total unrestricted funds			<u>164,444</u>		<u>154,360</u>
Total funds			<u>179,205</u>		<u>192,181</u>

For the year ended 31 March 2024 the charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006

The trustees acknowledge their responsibilities for

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

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees on20/09.....2024
and signed on their behalf by:



Tony Bernstein
Chair



George Smith
Trustee

Company registration no. 02863464

The attached notes form part of the financial statements.

Family Friends
Notes to the financial statements
For the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS102) "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 charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The charitable company is exempt from preparing a cash flow statement due to the adoption of the exemption available to the charities with income less than £500,000.

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. Key judgements that the charitable company has made which have a significant effect on the accounts include estimating the liability from multi-year grant commitments. The trustees do not consider that there are any sources of estimation at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity. Designated funds are unrestricted funds which the trustees have decided, at their discretion, to set aside for a specific purpose. The aim of each designated fund is set out in the attached notes.

Income

All incoming resources are included in the Statement of Financial Activities when:

- (1) the charity is legally entitled to the funds
- (2) any performance conditions attached to the income have been met or are fully in control of the charity
- (3) it is probable that the income will be received
- (4) the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' 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 is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

Charitable activities

Trading activities - other professional income is included in income in the period in which the relevant activity takes place.

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this will be included in income of restricted funds when receivable.

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

Family Friends

Notes to the financial statements

For the year ended 31 March 2024

1 Accounting policies (continued)

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes direct and operational costs of delivering services and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the Trusts programme and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office equipment	33% straight line basis
Fixtures and fittings	25% reducing balance

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pensions

Employees of the charity are entitled to join the Pensions Trust Pension Scheme which is funded by contributions from employees and the charity as employer. The pension charge recorded in these accounts is the amount of contributions payable in the accounting year.

Family Friends
Notes to the financial statements
For the year ended 31 March 2024

2 Detailed comparatives for the statement of financial activities

	2023 Unrestricted £	2023 Restricted £	2023 Total £
Income from:			
Donations and legacies	51,791	194,149	245,940
Charitable activities:			
Befriending & Mentoring Services	-	44,500	44,500
Investment Income	516	-	516
Total income	52,307	238,649	290,956
Expenditure on:			
Raising funds	4,850	17,619	22,469
Charitable activities:			
Befriending & Mentoring Services	41,223	198,030	239,253
Total expenditure	46,073	215,649	261,722
Net income / (expenditure) for the year	6,234	23,000	29,234
Reconciliation of funds:			
Total funds brought forward	148,126	14,821	162,947
Total funds carried forward	154,360	37,821	192,181

3 Income from donations and legacies - current year

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Donations				
DMGT plc in Partnership with The Kensington & Chelsea Foundation	-	10,000	10,000	12,500
Girdlers' Company Charitable Trust	-	5,000	5,000	5,000
Individual Donations	2,765	-	2,765	11,791
John Armitage Charitable Trust in partnership with New Philanthropy Capital	40,000	-	40,000	40,000
John Lyon's Charity	-	30,000	30,000	46,250
The Earls Court Development Fund	-	-	-	3,837
Kensington & Chelsea Foundation - Children and Young People Fund	-	-	-	7,500
National Lottery Fund - Evolve project	-	35,208	35,208	49,607
K&C Social Council Healthier Futures	-	16,338	16,338	25,507
K&C Social Council Vaccine Awareness	-	-	-	7,990
Edward Gostling CT	-	4,167	4,167	5,833
John Lyons Drift programme	-	49,792	49,792	23,250
Julia & Hans Rausing	-	15,000	15,000	3,750
NW London Suicide Prevention	-	15,625	15,625	3,125
NHSE Legacy Health & Equity Partnership	-	4,892	4,892	-
London Community Fund - Vanquis	-	4,167	4,167	-
Hammersmith United Charities	3,750	-	3,750	-
Campden Charities	-	1,500	1,500	-
	46,515	191,689	238,204	245,940

Family Friends
Notes to the financial statements
For the year ended 31 March 2024

3 Income from donations and legacies - prior year

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations				
DMGT plc in Partnership with The Kensington & Chelsea Foundation	-	12,500	12,500	10,000
Girdlers' Company Charitable Trust	-	5,000	5,000	5,416
Goldman Sachs Gives Annual Giving Fund	-	-	-	7,500
The Grove Trust	-	-	-	20,438
United in Hammersmith & Fulham	-	-	-	3,950
United in Hammersmith & Fulham - Period Poverty	-	-	-	1,000
Independence @ Home	-	-	-	389
Individual Donations	11,791	-	11,791	9,278
John Armitage Charitable Trust in partnership with New Philanthropy Capital	40,000	-	40,000	40,000
The CHK Foundation (via The Grove Trust)	-	-	-	11,250
London Community Foundation - Grenfell Young People's Fund	-	-	-	15,000
John Lyon's Charity	-	46,250	46,250	21,000
John Lyon's Summer Activities	-	-	-	2,600
The Earls Court Development Fund	-	3,837	3,837	8,763
Kensington & Chelsea Foundation - Children and Young People Fund	-	7,500	7,500	10,000
National Lottery Fund - Evolve project	-	49,607	49,607	14,671
K&C Social Council Healthier Futures	-	25,507	25,507	-
K&C Social Council Vaccine Awareness	-	7,990	7,990	-
Edward Gostling CT	-	5,833	5,833	-
John Lyons Drift programme	-	23,250	23,250	-
Julia & Hans Rausing	-	3,750	3,750	-
NW London Suicide Prevention	-	3,125	3,125	-
	51,791	194,149	245,940	181,255

4 Income from charitable activities

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Befriending & Mentoring Services				
Royal Borough of Kensington & Chelsea F & C Services	-	39,750	39,750	37,500
London Borough of Brent	-	10,000	10,000	7,000
Total for Befriending & Mentoring Services	-	49,750	49,750	44,500
Total income from charitable activities	-	49,750	49,750	44,500

5 Income from other trading activities

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Speakers fee	250	-	250	-
	250	-	250	-

Family Friends
Notes to the financial statements
For the year ended 31 March 2024

6 Income from investments

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Bank interest	6,366	-	6,366	516
	<u>6,366</u>	<u>-</u>	<u>6,366</u>	<u>516</u>

7 Analysis of expenditure - current year

	Basis of allocation	Cost of raising funds £	Charitable Activities Befriending & Mentoring Services £	Support costs £	Governance costs £	2024 Total £	2023 Total £
Staff costs	Staff time	19,958	171,636	-	7,983	199,577	173,402
Direct costs	Direct	18,252	9,428			27,680	17,095
Premises costs	Staff time	2,267	19,271	1,134		22,672	25,098
Staff recruitment/training	Staff time			6,392		6,392	1,789
Office costs/comms	Staff time	2,493	21,194	1,247		24,934	20,940
Depreciation	Staff time			3,697		3,697	2,577
Audit & Accountancy fees	Staff time				22,559	22,559	20,610
Other Governance costs	Staff time				35	35	211
		<u>42,970</u>	<u>221,529</u>	<u>12,470</u>	<u>30,577</u>	<u>307,546</u>	<u>261,722</u>
Support costs		1,313	11,157	(12,470)	-	-	-
Governance costs		3,219	27,358	-	(30,577)	-	-
Total expenditure 2024		<u>47,502</u>	<u>260,044</u>	<u>-</u>	<u>-</u>	<u>307,546</u>	<u>261,722</u>
Total expenditure 2023		22,469	239,253	-	-	261,722	

Of the total expenditure, £43,047 was unrestricted (2023: £46,073) and £264,499 was restricted (2023: £215,649).

This year the percentage of costs, allocated towards our core service on staff time basis, has increased due to the additional staff employed to directly deliver the charitable services and their increased use of the office and facilities.

This year the split has been:

- 10: 85: 5 to "Befriending & Mentoring: Support Costs" (2023 - 81:19:0) and
- 10: 85 : 5 to "Fundraising: Befriending & Mentoring: Support Costs" (2023 - 10:83:7)

This change has impacted on restricted funds as additional costs have been allocated to specific projects.

Family Friends
Notes to the financial statements
For the year ended 31 March 2024

7 Analysis of expenditure - prior year

	Basis of allocation	Cost of raising funds £	Charitable Activities Befriending & Mentoring Services £	Support costs £	Governance costs £	2023 Total £	2022 Total £
Staff costs	Staff time	17,340	143,924	-	12,138	173,402	162,320
Direct costs	Direct	279	16,816	-	-	17,095	15,596
Premises costs	Staff time	-	20,329	4,769	-	25,098	15,890
Staff recruitment/training	Staff time	-	-	1,789	-	1,789	950
Office costs/comms	Staff time	-	16,961	3,979	-	20,940	21,449
Depreciation	Staff time	-	-	2,577	-	2,577	1,053
Audit & Accountancy fees	Staff time	-	-	-	20,610	20,610	21,090
Other Governance costs	Staff time	-	-	-	211	211	80
		17,619	198,030	13,114	32,959	261,722	238,428
Support costs		1,381	11,733	(13,114)	-	-	-
Governance costs		3,469	29,490		(32,959)	-	-
Total expenditure 2023		22,469	239,253	-	-	261,722	238,428
Total expenditure 2022		24,020	214,408	-	-	238,428	

Of the total expenditure, £46,073 was unrestricted (2022: £50,606) and £215,649 was restricted (2022: £187,822).

This year the percentage of costs allocated towards our core service on staff time basis, has increased due to the additional staff employed to directly deliver the charitable services and their increased use of the office and facilities.

This year the split has been:

- 81:19 to "Befriending & Mentoring: Support Costs" (2022 - 70:30) and
- 10:83:7 to "Fundraising: Befriending & Mentoring Support Costs" (2022 - 10:80:10)

This change has impacted on restricted funds as additional costs have been allocated to specific projects.

8 Net expenditure for the year

This is stated after charging	2024	2023
	£	£
Operating lease rentals:		
Property	18,092	14,368
Depreciation	3,697	2,577
Auditor's remuneration:		
Audit fees	4,700	4,500
(Over)/under provision	240	(170)
Total remuneration charged in the year	<u>4,940</u>	<u>4,330</u>

Family Friends
Notes to the financial statements
For the year ended 31 March 2024

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	182,102	156,462
Social security costs	11,126	10,431
Employer's contribution to defined contribution pension schemes	6,349	6,509
	<u>199,577</u>	<u>173,402</u>

The number of employees whose total employee benefits, excluding employer pension contributions, earning over £60,000, classified within bands of £10,000 is as follows:

	2024	2023
£60,000 to £69,999	-	1
£70,000 to £79,999	1	-

The total employee benefits including pension contributions of the key management personnel were £199,577 (2023: £173,402).

The charity trustees were not paid or received any benefits from employment with the Trust in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No Charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2024	2023
	No.	No.
Charitable activities	8	4
	<u>8</u>	<u>4</u>

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Office equipment	Fixtures & Fittings	Total
	£	£	£
Cost			
At the start of the year	6,804	1,238	8,042
Disposals in year	-	-	-
Additions in year	3,445	1,600	5,045
At the end of the year	<u>10,249</u>	<u>2,838</u>	<u>13,087</u>
Depreciation			
At the start of the year	3,670	310	3,980
Disposals in year	-	-	-
Charge for the year	3,065	632	3,697
At the end of the year	<u>6,735</u>	<u>942</u>	<u>7,677</u>
Net book value			
At the end of the year	<u>3,514</u>	<u>1,896</u>	<u>5,410</u>
At the start of the year	<u>3,134</u>	<u>928</u>	<u>4,062</u>

All of the above assets are used for charitable purposes.

Family Friends
Notes to the financial statements
For the year ended 31 March 2024

12 Debtors

	2024	2023
	£	£
Trade debtors	250	5,434
Other debtors	9,845	3,694
Prepayments	1,860	1,774
	<u>11,955</u>	<u>10,902</u>

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,299	6,483
Taxation and social security	5,668	-
Other creditors	-	8,536
Accruals	6,403	4,678
Deferred income	<u>90,972</u>	<u>113,347</u>
	<u>105,342</u>	<u>133,044</u>

Deferred income

	2024	2023
	£	£
Balance at the beginning of the year	113,347	65,436
Amount released to income in the year	(113,347)	(65,436)
Amount deferred in the year	<u>90,972</u>	<u>113,347</u>
Balance at the end of the year	<u>90,972</u>	<u>113,347</u>

Deferred income comprises of grants received in the current year which relate to future periods.

14a Analysis of net assets between funds - current year

	General unrestricted	General designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	5,410	-	-	5,410
Net current assets	159,034	-	14,761	173,795
Net assets at the end of the year	<u>164,444</u>	<u>-</u>	<u>14,761</u>	<u>179,205</u>

14b Analysis of net assets between funds - prior year

	General unrestricted	General designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	4,062	-	-	4,062
Net current assets	140,298	10,000	37,821	188,119
Net assets at the end of the year	<u>144,360</u>	<u>10,000</u>	<u>37,821</u>	<u>192,181</u>

15a Movements in funds - current year

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year
	£	£	£	£	£
Restricted funds:					
Befriending & Mentoring Services	37,821	241,439	264,499	-	14,761
Total restricted funds	<u>37,821</u>	<u>241,439</u>	<u>264,499</u>	<u>-</u>	<u>14,761</u>
Unrestricted funds:					
General funds	144,360	53,131	33,047	-	164,444
Designated funds	10,000	-	10,000	-	-
Total unrestricted funds	<u>154,360</u>	<u>53,131</u>	<u>43,047</u>	<u>-</u>	<u>164,444</u>
Total funds	<u>192,181</u>	<u>294,570</u>	<u>307,546</u>	<u>-</u>	<u>179,205</u>

Family Friends
Notes to the financial statements
For the year ended 31 March 2024

15b Movements in funds - prior year

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Befriending & Mentoring Services	14,821	238,649	215,649	-	37,821
Total restricted funds	<u>14,821</u>	<u>238,649</u>	<u>215,649</u>	<u>-</u>	<u>37,821</u>
Unrestricted funds:					
General funds	148,126	52,307	46,073	- 10,000	144,360
Designated funds	-	-	-	10,000	10,000
Total unrestricted funds	<u>148,126</u>	<u>52,307</u>	<u>46,073</u>	<u>-</u>	<u>154,360</u>
Total funds	<u>162,947</u>	<u>290,956</u>	<u>261,722</u>	<u>-</u>	<u>192,181</u>

Purposes of restricted funds: Befriending & Mentoring Services

The income of the charity includes grants received for specific restricted projects.

Purpose of Designated funds

During the year ended 31 March 2023 the trustees created a designated fund for the purpose of allocating funds for the 30th Anniversary and transferred £10,000 to it from general funds. During 2023/24 these funds have been spent.

16 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Property	
	2024	2023
	£	£
Due within one year	3,650	13,569
Due within two to five years	-	-
	<u>3,650</u>	<u>13,569</u>

17 Legal status of the charity

The charity is a company limited by guarantee incorporated in England and has no share capital. Each member is liable to contribute a sum not exceeding £10 in the event of the charity being wound up.

18 Related party transactions

There are no related party transactions to disclose for 2024 (2023: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

FAMILY FRIENDS

England & Wales - Charity number 1028214

Accounts

Family Friends

A company limited by guarantee and not having a share capital

Annual Report and Accounts

31 March 2023

Company registration number 02863464

Charity registration number 1028214

Family Friends

(A company limited by guarantee and not having a share capital)

Report and accounts

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Family Friends

(A company limited by guarantee and not having a share capital)

Report and accounts

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors / Trustees	Mr T Bernstein Mr C Madel Mr G Smith Mrs A Blasch Ms R Bowles Ms C Sandler
Chief Executive	Ms Melanie Christodoulou
Registered Office	Unit 1, 10 Acklam Road London W10 5QZ
Charity Registration number	1028214
Company Registration number	2863464
Bankers	CAF Bank Ltd 25 Kings Hill West Malling Kent ME19 4JQ Scottish Widows Bank Plc PO Box 12757 67 Morrison Street Edinburgh EH3 8YJ
Auditors	Bullimores LLP Chartered Accountants Old Printers Yard 156 South Street Dorking Surrey RH4 2HF

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2023

Structure, Governance and Management

The trustees and directors present their Report and Accounts for the year ending 31st March 2023. Legal and administrative information set out on page 1 forms part of this report.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 19th October 1993 and registered as a charity on 9th November 1993. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

Trustee Selection and Organisation

The directors of the company are also charity trustees for the purposes of charity law and throughout this report are collectively referred to as trustees. The trustees are appointed by the board of trustees as and when required. The board of trustees is usually made up of approximately 5-8 members and meets 5/6 times each year.

Trustees who served during the year and up to the date of this report were as follows: Tony Bernstein (Chair), Chris Madel (Deputy Chair), George Smith, Allison Blasch, Catherine Sandler and Rosalyn Bowles. To better inform our work, the trustee board includes current or former volunteers.

The trustees also have a finance sub-committee which is chaired by Allison Blasch and meets four times a year.

Risk Management

The trustees have examined the major strategic and operational risks that the charity faces and confirm that systems have been put in place to enable regular reports to be produced so that steps can be taken to lessen these risks.

Elective Resolution

The accounts will be presented at the Annual General Meeting. Members are entitled to call for a meeting to be held by giving notice to the company not later than 21 working days before the date of the meeting at which the resolution is to be moved.

Objectives and Activities

The charity's objectives as set out in its Memorandum of Association are relief of children or parents in despair and distress and the prevention of emotional and physical abuse of such children. The aims of the charity are to give long-term befriending and mentoring support to parents and children in need through trained volunteers. The charity helps families to find their strengths to make positive changes in their lives. The charity's mission is 'to help families to help themselves'.

In furtherance of these objectives, Family Friends recruits, trains, and oversees a support network of individual volunteers to befriend and give practical and emotional help to families with children who, in the opinion of the charity, are in need of assistance. In accordance with this, 104 families were directly supported between April 2022 and March 2023, impacting a total of 365 people. Having considered the Charity Commission's guidance on public benefit, the trustees believe that the activities fall within this definition.

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2023

Family Friends has developed a three year strategy, which sets out our priorities and plans in the furtherance of our charitable objectives.

Level of Support Services

Family Friends operates in the Royal Borough of Kensington & Chelsea (RBKC), the London Borough of Hammersmith & Fulham (LBHF) and the London Borough of Brent (LBB). Also, the charity continues to work with families who have moved out of the core areas of benefit during the engagement. The charity offers befriending and mentoring services to families in need through an average 12 month volunteer home-visiting scheme.

Family Friends has worked with families in Kensington & Chelsea since 1993, in Hammersmith & Fulham since 2007 and Brent since 2016. The charity operates two core services: Parent Befriending, where support is given to a parent with a child under 18 years, and Child/Adolescent Mentoring, also known as 'Big Buddies' where support is given to a child, adolescent or group of siblings aged 5-16 years.

Family Friends also runs monthly groupwork sessions for volunteers, parents, young people and specialist SEN sessions. Family Friends has also achieved a strong peer network for its families and has built in training and support groups.

Volunteers

Our dedicated volunteers are the heart of our organisation, representing the diverse tapestry of our communities. Committed to making a difference, they undergo thorough training and referencing processes, ensuring they are well-prepared for their roles. We believe in providing continuous support and supervision, which is paramount to their success while actively working with families. As our volunteers gain experience and knowledge, many transition into more specialised roles, contributing to group activities, assessments, and undertaking ad-hoc assignments, further enriching our mission and extending their positive impact.

Operations

This year has witnessed several pivotal adaptations to our operations to align with the increasingly complex environment and the nature of referrals we receive.

A. Family Connectors

Previously known as family support workers, the role has been aptly renamed to 'Family Connectors', reflecting the essence of the work more accurately. Our Family Connectors are instrumental in bridging families with essential community resources and opportunities. They play a crucial role in not just providing support but also in fostering connections, empowering families to navigate and access a broad range of services and programs that enhance their well-being and resilience.

B. Youth Connectors

In response to the growing needs of our young clients, we have expanded our workforce to include Youth Connectors. These dedicated professionals engage with young people either one-on-one or in small groups, providing short-term, focused support. This expansion serves as an integral part of our holistic approach, addressing the broader family needs by specifically catering to the unique challenges and aspirations of the younger members.

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2023

C. Family Manager

Acknowledging the complexity of our services and the successful roll-out of our connector model, we've added a new management layer, titled 'Family Manager'. This role is designed to provide dedicated oversight and strategic direction to our family-oriented provisions. The Family Manager ensures cohesive operation, aligning our various services and initiatives to deliver comprehensive, integrated support to families navigating complex challenges.

Partnership work

Our commitment to collaborative efforts has been pivotal in enhancing our service delivery. During this period, we have engaged in significant partnerships:

1. Healthier Futures North Kensington: In this initiative, we focus on families within the North Kensington area, particularly concerning health services. We've been actively taking referrals from social prescribing and GP-related services, ensuring families have streamlined access to essential health resources

2. DRIFT Project: A collaborative effort with Young Hammersmith & Fulham Foundation (YHFF), Violence Intervention Project (VIP), West London Action for Children (WLAC), and West London Free School (WLFS). This project concentrates on addressing issues around home, school, community, and transitional phases for young people in Year 7, fostering a holistic approach to their well-being and development.

3. Rethink Mental Health: In partnership with The Habitus Collective, we've embarked on peer support training specifically around supporting individuals with mental health needs, with a focus on suicide prevention. This training empowers our team to provide more specialized and empathetic support to those in need.

Partnership work is not just an adjunct but a core component of our service delivery. The current socio-economic landscape, marked by the escalating cost of living, soaring energy prices, fuel scarcity, and the looming threat of food poverty, has disproportionately impacted the families we serve. Many are precariously balanced on the brink of crisis. In response, we are not only reinforcing our commitment to these communities through these partnerships but also exploring and implementing digital solutions. These digital avenues are crucial in ensuring uninterrupted access to support, particularly in times where physical services might be hindered. Our unwavering dedication to mitigating these challenges underscores our role as a catalyst for positive change, demonstrating the power of collaborative efforts in navigating and overcoming adversity.

Referrals

Family Friends is well integrated into local networks. The percentage of referrals from social workers (including children with disabilities and early help teams) was 82%. The percentage of referrals from schools was 7%. The remaining 11% came from a wide range of sources including voluntary sector organisations, Health Visitors and CAMHS Mental Health services.

Impact

Across all of our areas of benefit, our core Befriending and Mentoring work has supported 104 families this year, inclusive of the impact on wider family members our direct work impacted 365 people. Further to this we support over 30 families who are a part of our eco-system having been supported by our services historically and have ad-hoc help or attend the occasional groupwork session.

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2023

For parents, the dire cost-of-living crisis has taken centre stage. Our dedicated volunteers have provided extensive support, guiding families through various budgeting challenges and addressing pressing concerns related to food and fuel poverty. Our localised approach allows us to directly impact these specific communities, ensuring they receive the tailored support necessary to navigate these trying times.

This year, our impact has been profound. We've conducted over 36 groupwork sessions that serve as valuable support sessions for parents and young people. We continuously adapt our programmes to cater to the ever-evolving needs of the communities we serve. Notably, we've recognised a significant number of young males presenting as autistic or potentially having undiagnosed autism/ADHD. In response, we've developed specialised activities like Board Games Night to better address their unique requirements. For our parents we have developed a monthly walk and talk and meet-up for lunch.

Volunteers

This has been a harder year for recruitment of volunteers. Across three recruitment rounds, we welcomed a total of 42 new volunteers into our Family Friends community. This year marked the second year of our Big Buddy program, the extension to this has been the inclusion and recruitment of our youth connectors to support this programme.

Our commitment to volunteer development was underscored by comprehensive training in vital areas, including: mental health first aid, and legal and benefits advice. Collaborating with external agencies, we co-produced these training sessions, ensuring they met the highest standards and were well-received by our volunteers.

Currently, our volunteer team boasts 25 dedicated individuals who have been actively supporting our cause for more than two years. Many of them continue to provide invaluable assistance to families, while others contribute their expertise to smaller, more specialised tasks and groupwork initiatives. These experienced volunteers are the backbone of our organisation, and we deeply appreciate their enduring commitment.

Financial Review

Funding and Fundraising

The Statement of Financial Activities on page 11 discloses total income to March 2023 of £290,956 (2022: £236,135) and total expenditure of £261,722 (2022: £238,428). Total income increased by 23% and this contributed to the surplus for the year of £29,234 (2022 deficit: £2,293).

The restricted fund surplus is £23,000 (2022 deficit: £13,151). These funds have been awarded to be expended on work specified by the donor to further the Befriending and Mentoring services provided by the Charity. Family Friends is grateful to all the funders – the support of families would not be possible without your generosity.

The unrestricted fund surplus is £6,234 (2022 surplus: £10,858) which increased our general reserves to £154,360 (2022: £148,126).

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2023

Reserves Policy

Family Friends has a policy on unrestricted reserves as follows: 'in order to help guarantee the completion of service programmes to existing clients, Family Friends has a reserves policy of maintaining an unrestricted reserves of the equivalent of 5 months of its annual gross expenditure budget'.

Unrestricted reserves as at 31st March 2023 total £154,360 which represents over five months of current budgeted expenditure and therefore comply with this policy. The Trustees will continue to review this and are committed to maintaining sufficient unrestricted reserves.

Going Concern

Beyond monitoring the financial performance and management for the immediate year through the quarterly reporting cycle, the Trustees assess the financial wellbeing of the Charity by contributing to and reviewing the Budget & Business Plan for the subsequent year as well as the longer-term Strategic Planning.

The going concern status of the charity is a key focus of reporting for the Finance Sub-Committee which monitors actual and forecast financial reports and the robustness of the charity's income sources at each quarterly meeting; this is then reported on and discussed at each Trustees Meeting. The charity does recognise that future funding opportunities may become more difficult in light of the current economic situation, and we endeavour to explore different types of income generation to mitigate the uncertainty.

Trustees' Responsibilities for the Financial Statements

The trustees (who are also the directors of Family Friends for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

REPORT OF THE TRUSTEES AND DIRECTORS

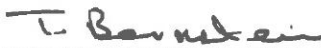
FOR YEAR ENDED 31ST MARCH 2023

Statement as to Disclosure of Information to Auditors

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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 22/11/2023 and signed on its behalf by:



Tony Bernstein (Chair)



George Smith (Trustee)

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FAMILY FRIENDS

Opinion

We have audited the financial statements of Family Friends (the "Charity") for the year ended 31st March 2023 which comprise Statement of Financial Activities, the Summary Income and Expenditure, the Balance Sheet and notes to the financial statements, including a summary of 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 31st March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FAMILY FRIENDS

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, 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 they 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 liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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.

Irregularities, including fraud, are instances 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 is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Charity and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (FRS102, the Charities SORP and the Charities Act 2011).

We understood how the Charity is complying with those legal and regulatory frameworks by making enquiries of the trustees and management.

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FAMILY FRIENDS

We did not identify any matters relating to non-compliance with laws and regulations or relating to fraud.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur by discussions with the trustees and management to understand areas where they considered there was susceptibility to fraud. We also considered pressures on the trustees and management to meet any external pressures in reporting the financial results of the Charity.

Audit procedures performed by the engagement team on the areas where fraud might occur included:

- evaluation of management's internal processes designed to prevent and detect irregularities
- testing, with a focus on entries determined to be large or relating to unusual transactions
- review of data to detect unusual transactions

Assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:

- understanding of, and practical experience with audit engagements of a similar nature and complexity through the appropriate training and participation
- knowledge of the sector in which the Charity operates
- understanding of the legal and regulatory requirements specific to the Charity.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and the regulations made under section 154 of that Act. 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed Bullimore

Date 18/12/2023

Bullimores LLP
Statutory Auditor and Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Old Printers Yard
156 South Street
Dorking
Surrey RH4 2HF

Family Friends

Statement of financial activities

(Incorporating an income and expenditure account)

For the year ended 31 March 2023

	Note	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Income from:					
Donations and legacies	3	51,791	194,149	245,940	181,255
Charitable activities: Befriending & Mentoring Services	4	-	44,500	44,500	41,000
Other trading activities	5	-	-	-	13,820
Investment income	6	516	-	516	60
Total income		52,307	238,649	290,956	236,135
Expenditure on:					
Raising funds	7	4,850	17,619	22,469	24,020
Charitable activities: Befriending & Mentoring Services	7	41,223	198,030	239,253	214,408
Total expenditure		46,073	215,649	261,722	238,428
Net income/(expenditure) for the year	8	6,234	23,000	29,234	(2,293)
Reconciliation of funds:					
Total funds brought forward		148,126	14,821	162,947	165,240
Total funds carried forward		154,360	37,821	192,181	162,947

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

Family Friends
Balance Sheet
As at 31 March 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets:					
Tangible assets	11		4,062		1,756
Current assets:					
Debtors	12	10,902		15,792	
Cash at bank and in hand		<u>310,261</u>		<u>218,828</u>	
		321,163		234,620	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>(133,044)</u>		<u>(73,429)</u>	
Net current assets			<u>188,119</u>		<u>161,191</u>
Total assets less current liabilities			<u>192,181</u>		<u>162,947</u>
Funds	15				
Restricted funds			37,821		14,821
Unrestricted funds:					
General funds		144,360		148,126	
Designated funds		<u>10,000</u>			
Total unrestricted funds			<u>154,360</u>		<u>148,126</u>
Total funds			<u>192,181</u>		<u>162,947</u>

For the year ended 31 March 2023 the charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006

The trustees acknowledge their responsibilities for

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

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees on 22 NOVEMBER 2023
and signed on their behalf by:



Tony Bernstein
Chair



George Smith
Trustee

Company registration no. 02863464

The attached notes form part of the financial statements.

Family Friends

Notes to the financial statements

For the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS102) "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 charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The charitable company is exempt from preparing a cash flow statement due to the adoption of the exemption available to the charities with income less than £500,000.

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. Key judgements that the charitable company has made which have a significant effect on the accounts include estimating the liability from multi-year grant commitments. The trustees do not consider that there are any sources of estimation at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity. Designated funds are unrestricted funds which the trustees have decided, at their discretion, to set aside for a specific purpose. The aim of each designated fund is set out in the attached notes.

Income

All incoming resources are included in the Statement of Financial Activities when:

- (1) the charity is legally entitled to the funds
- (2) any performance conditions attached to the income have been met or are fully in control of the charity
- (3) it is probable that the income will be received
- (4) the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' 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 is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

Charitable activities

Trading activities - other professional income is included in income in the period in which the relevant activity takes place.

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this will be included in income of restricted funds when receivable.

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

Family Friends
Notes to the financial statements
For the year ended 31 March 2023

1 Accounting policies (continued)

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes direct and operational costs of delivering services and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the Trusts programme and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office equipment	33% straight line basis
Fixtures and fittings	25% reducing balance

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pensions

Employees of the charity are entitled to join the Pensions Trust Pension Scheme which is funded by contributions from employees and the charity as employer. The pension charge recorded in these accounts is the amount of contributions payable in the accounting year.

Family Friends
Notes to the financial statements
For the year ended 31 March 2023

2 Detailed comparatives for the statement of financial activities

	2022 Unrestricted £	2022 Restricted £	2022 Total £
Income from:			
Donations and legacies	60,528	120,727	181,255
Charitable activities:			
Befriending & Mentoring Services	-	41,000	41,000
Other trading activities	876	12,944	13,820
Investments	60	-	60
Total income	61,464	174,671	236,135
Expenditure on:			
Raising funds	5,327	18,693	24,020
Charitable activities:			
Befriending & Mentoring Services	45,279	169,129	214,408
Total expenditure	50,606	187,822	238,428
Net income / (expenditure)	10,858	(13,151)	(2,293)
Total funds brought forward	137,268	27,972	165,240
Total funds carried forward	148,126	14,821	162,947

3 Income from donations and legacies - current year

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations				
DMGT plc in Partnership with The Kensington & Chelsea Foundation	-	12,500	12,500	10,000
Girdlers' Company Charitable Trust	-	5,000	5,000	5,416
Goldman Sachs Gives Annual Giving Fund	-	-	-	7,500
The Grove Trust	-	-	-	20,438
United in Hammersmith & Fulham	-	-	-	3,950
United in Hammersmith & Fulham - Period Poverty	-	-	-	1,000
Independence @ Home	-	-	-	389
Individual Donations	11,791	-	11,791	9,278
John Armitage Charitable Trust in partnership with New Philanthropy Capital	40,000	-	40,000	40,000
The CHK Foundation (via The Grove Trust)	-	-	-	11,250
London Community Foundation - Grenfell Young People's Fund	-	-	-	15,000
John Lyon's Charity	-	46,250	46,250	21,000
John Lyon's Summer Activities	-	-	-	2,600
The Earls Court Development Fund	-	3,837	3,837	8,763
Kensington & Chelsea Foundation - Children and Young People Fund	-	7,500	7,500	10,000
National Lottery Fund - Evolve project	-	49,607	49,607	14,671
K&C Social Council Healthier Futures	-	25,507	25,507	-
K&C Social Council Vaccine Awareness	-	7,990	7,990	-
Edward Gostling CT	-	5,833	5,833	-
John Lyons Drift programme	-	23,250	23,250	-
Julia & Hans Rausing	-	3,750	3,750	-
NW London Suicide Prevention	-	3,125	3,125	-
	51,791	194,149	245,940	181,255

Family Friends
Notes to the financial statements
For the year ended 31 March 2023

3 Income from donations and legacies - prior year

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Donations				
BBC Children In Need	-	-	-	13,000
DMGT plc in Partnership with The Kensington & Chelsea Foundation	-	10,000	10,000	10,000
The Drapers' Charitable Trust	-	-	-	7,000
Girdlers' Company Charitable Trust	-	5,416	5,416	5,000
Goldman Sachs Gives Annual Giving Fund	-	7,500	7,500	2,500
The Grove Trust	-	20,438	20,438	19,713
United in Hammersmith & Fulham	-	3,950	3,950	980
United in Hammersmith & Fulham - Period Poverty	-	1,000	1,000	-
Independence @ Home	-	389	389	-
Individual Donations	9,278	-	9,278	8,221
John Armitage Charitable Trust in partnership with New Philanthropy Capital	40,000	-	40,000	30,000
The CHK Foundation (via The Grove Trust)	11,250	-	11,250	3,750
London Community Foundation - Grenfell Young People's Fund	-	15,000	15,000	15,000
The National Lottery Community Foundation Fund and City Bridge Trust - COVID-19 Response Fund	-	-	-	22,000
John Lyon's Charity	-	21,000	21,000	21,000
John Lyon's Summer Activities	-	2,600	2,600	-
The Earls Court Development Fund	-	8,763	8,763	-
Kensington & Chelsea Foundation - Children and Young People Fund	-	10,000	10,000	9,500
National Lottery Fund - Evolve project	-	14,671	14,671	-
	60,528	120,727	181,255	167,664

4 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Befriending & Mentoring Services				
Royal Borough of Kensington & Chelsea F & C Services	-	37,500	37,500	35,000
London Borough of Brent	-	7,000	7,000	6,000
Total for Befriending & Mentoring Services	-	44,500	44,500	41,000
Total income from charitable activities	-	44,500	44,500	41,000

5 Income from other trading activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Support Services for Afghan Refugees	-	-	-	12,944
DBS Check fees	-	-	-	876
	-	-	-	13,820

6 Income from investments

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Bank interest	516	-	516	60
	516	-	516	60

Family Friends
Notes to the financial statements
For the year ended 31 March 2023

7 Analysis of expenditure - current year

			Charitable Activities				
	Basis of allocation	Cost of raising funds £	Befriending & Mentoring Services £	Support costs £	Governance costs £	2023 Total £	2022 Total £
Staff costs	Staff time	17,340	143,924	-	12,138	173,402	162,320
Direct costs	Direct	279	16,816			17,095	15,596
Premises costs	Staff time		20,329	4,769		25,098	15,890
Staff recruitment/training	Staff time			1,789		1,789	950
Office costs/comms	Staff time		16,961	3,979		20,940	21,449
Depreciation	Staff time			2,577		2,577	1,053
Audit & Accountancy fees	Staff time				20,610	20,610	21,090
Other Governance costs	Staff time				211	211	80
		17,619	198,030	13,114	32,959	261,722	238,428
Support costs		1,381	11,733	(13,114)	-	-	-
Governance costs		3,469	29,490	-	(32,959)	-	-
Total expenditure 2023		22,469	239,253	-	-	261,722	238,428
Total expenditure 2022		24,020	214,408	-	-	238,428	

Of the total expenditure, £46,073 was unrestricted (2022: £50,606) and £215,649 was restricted (2022: £187,822).

This year the percentage of costs, allocated towards our core service on staff time basis, has increased due to the additional staff employed to directly deliver the charitable services and their increased use of the office and facilities.

This year the split has been:

- 81:19 to "Befriending & Mentoring: Support Costs" (2022 - 70:30) and
- 10:83:7 to "Fundraising: Befriending & Mentoring: Support Costs" (2022 - 10:80:10)

This change has impacted on restricted funds as additional costs have been allocated to specific projects.

Family Friends
Notes to the financial statements
For the year ended 31 March 2023

7 Analysis of expenditure - prior year

	Basis of allocation	Cost of raising funds £	Charitable Activities Befriending & Mentoring Services £	Support costs £	Governance costs £	2022 Total £	2021 Total £
Staff costs	Staff time	16,232	129,856	-	16,232	162,320	146,515
Direct costs	Direct	2,461	13,135	-	-	15,596	11,536
Premises costs	Staff time	-	11,123	4,767	-	15,890	14,102
Staff recruitment/training	Staff time	-	-	950	-	950	4,099
Office costs/comms	Staff time	-	15,015	6,434	-	21,449	18,249
Depreciation	Staff time	-	-	1,053	-	1,053	694
Audit & Accountancy fees	Staff time	-	-	-	21,090	21,090	13,249
Other Governance costs	Staff time	-	-	-	80	80	13
		18,693	169,129	13,204	37,402	238,428	208,457
Support costs		1,390	11,814	(13,204)	-	-	-
Governance costs		3,937	33,465		(37,402)	-	-
Total expenditure 2022		24,020	214,408	-	-	238,428	208,457
Total expenditure 2021		18,459	189,998	-	-	208,457	

Of the total expenditure, £50,606 was unrestricted (2021: £28,615) and £187,822 was restricted (2021: £179,842).

8 Net expenditure for the year

This is stated after charging	2023 £	2022 £
Operating lease rentals:		
Property	14,368	12,250
Depreciation	2,577	1,053
Auditor's remuneration:		
Audit fees	4,500	4,300
(Over)/under provision	(170)	40
Total remuneration charged in the year	<u>4,330</u>	<u>4,340</u>

Family Friends
Notes to the financial statements
For the year ended 31 March 2023

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	156,462	145,740
Social security costs	10,431	9,619
Employer's contribution to defined contribution pension schemes	6,509	6,961
	<u>173,402</u>	<u>162,320</u>

The number of employees whose total employee benefits, excluding employer pension contributions, earning over £60,000, classified within bands of £10,000 is as follows:

	2023	2022
£60,000 to £69,999	1	-

The total employee benefits including pension contributions of the key management personnel were £173,402 (2022: £162,320).

The charity trustees were not paid or received any benefits from employment with the Trust in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No Charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2023	2022
	No.	No.
Charitable activities	4	5
	<u>4</u>	<u>5</u>

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Office equipment £	Fixtures & Fittings £	Total £
Cost			
At the start of the year	23,557	-	23,557
Disposals in year	- 20,398	-	20,398
Additions in year	3,645	1,238	4,883
At the end of the year	<u>6,804</u>	<u>1,238</u>	<u>8,042</u>
Depreciation			
At the start of the year	21,801	-	21,801
Disposals in year	- 20,398	-	20,398
Charge for the year	2,267	310	2,577
At the end of the year	<u>3,670</u>	<u>310</u>	<u>3,980</u>
Net book value			
At the end of the year	<u>3,134</u>	<u>928</u>	<u>4,062</u>
At the start of the year	<u>1,756</u>	<u>-</u>	<u>1,756</u>

All of the above assets are used for charitable purposes.

Family Friends
Notes to the financial statements
For the year ended 31 March 2023

12 Debtors

	2023	2022
	£	£
Trade debtors	5,434	10,295
Other debtors	3,694	-
Prepayments	1,774	5,497
	<u>10,902</u>	<u>15,792</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	6,483	3,299
Other creditors	8,536	-
Accruals	4,678	4,694
Deferred income	113,347	65,436
	<u>133,044</u>	<u>73,429</u>

Deferred income

	2023	2022
	£	£
Balance at the beginning of the year	65,436	83,771
Amount released to income in the year	(65,436)	(83,771)
Amount deferred in the year	113,347	65,436
Balance at the end of the year	<u>113,347</u>	<u>65,436</u>

Deferred income comprises of grants received in the current year which relate to future periods.

14a Analysis of net assets between funds - current year

	General unrestricted	General designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	4,062	-	-	4,062
Net current assets	140,298	10,000	37,821	188,119
Net assets at the end of the year	<u>144,360</u>	<u>10,000</u>	<u>37,821</u>	<u>192,181</u>

14b Analysis of net assets between funds - prior year

	General unrestricted	General designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	1,756	-	-	1,756
Net current assets	146,370	-	14,821	161,191
Net assets at the end of the year	<u>148,126</u>	<u>-</u>	<u>14,821</u>	<u>162,947</u>

15a Movements in funds - current year

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year
	£	£	£	£	£
Restricted funds:					
Befriending & Mentoring Services	14,821	238,649	215,649	-	37,821
Total restricted funds	<u>14,821</u>	<u>238,649</u>	<u>215,649</u>	<u>-</u>	<u>37,821</u>
Unrestricted funds:					
General funds	148,126	52,307	46,073	10,000	144,360
Designated funds	-	-	-	10,000	10,000
Total unrestricted funds	<u>148,126</u>	<u>52,307</u>	<u>46,073</u>	<u>-</u>	<u>154,360</u>
Total funds	<u>162,947</u>	<u>290,956</u>	<u>261,722</u>	<u>-</u>	<u>192,181</u>

Family Friends
Notes to the financial statements
For the year ended 31 March 2023

15b Movements in funds - prior year

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Befriending & Mentoring Services	27,972	174,671	187,822	-	14,821
Total restricted funds	<u>27,972</u>	<u>174,671</u>	<u>187,822</u>	<u>-</u>	<u>14,821</u>
Unrestricted funds:					
General funds	137,268	61,464	50,606	-	148,126
Designated funds	-	-	-	-	-
Total unrestricted funds	<u>137,268</u>	<u>61,464</u>	<u>50,606</u>	<u>-</u>	<u>148,126</u>
Total funds	<u>165,240</u>	<u>236,135</u>	<u>238,428</u>	<u>-</u>	<u>162,947</u>

Purposes of restricted funds: Befriending & Mentoring Services

The income of the charity includes grants received for specific restricted projects.

Purpose of Designated funds

During the year ended 31 March 2023 the trustees created a designated fund for the purpose of allocating funds to the 30th Anniversary and have transferred £10,000 to it from general funds. It is expected to be spent by October 2023.

16 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Property	
	2023	2022
	£	£
Due within one year	13,569	9,188
Due within two to five years	-	-
	<u>13,569</u>	<u>9,188</u>

There is a three year lease for the offices at Unit 1, 10 Aklam Road commencing 19th December 2022.

A break clause can be served by either party on or after 19 December 2023 whereby the lease shall terminate on the break date.

17 Legal status of the charity

The charity is a company limited by guarantee incorporated in England and has no share capital. Each member is liable to contribute a sum not exceeding £10 in the event of the charity being wound up.

18 Related party transactions

There are no related party transactions to disclose for 2023 (2022: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Accounts

Family Friends

A company limited by guarantee and not having a share capital

Annual Report and Accounts

31 March 2022

Company registration number 02863464

Charity registration number 1028214

Family Friends

(A company limited by guarantee and not having a share capital)

Report and accounts

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Family Friends

(A company limited by guarantee and not having a share capital)

Report and accounts

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors / Trustees	Mr T Bernstein Mr C Madel Mr G Smith Mrs A Blasch Ms R Bowles Ms C Sandler
Chief Executive	Ms Melanie Christodoulou
Registered Office	73 St Charles Square London W10 6EJ
Charity Registration number	1028214
Company Registration number	2863464
Bankers	CAF Bank Ltd 25 Kings Hill West Malling Kent ME19 4JQ Scottish Widows Bank Plc PO Box 12757 67 Morrison Street Edinburgh EH3 8YJ
Auditors	Bullimores LLP Chartered Accountants Old Printers Yard 156 South Street Dorking Surrey RH4 2HF

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2022

Structure, Governance and Management

The trustees and directors present their Report and Accounts for the year ending 31st March 2022. Legal and administrative information set out on page 1 forms part of this report.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 19th October 1993 and registered as a charity on 9th November 1993. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

Trustee Selection and Organisation

The directors of the company are also charity trustees for the purposes of charity law and throughout this report are collectively referred to as trustees. The trustees are appointed by the board of trustees as and when required. The board of trustees is usually made up of approximately 6-8 members and meets 5/6 times each year.

Trustees who served during the year and up to the date of this report were as follows: Tony Bernstein (Chair), Chris Madel (Deputy Chair), George Smith, Allison Blasch, Catherine Sandler and Rosalyn Bowles. To better inform our work, the trustee board includes current or former volunteers and a previous service user.

The Trustees also have a finance sub-committee which is chaired by Allison Blasch and meets four times a year.

Risk Management

The trustees have examined the major strategic and operational risks that the charity faces and confirm that systems have been put in place to enable regular reports to be produced so that steps can be taken to lessen these risks.

Elective Resolution

The accounts will be presented at the Annual General Meeting. Members are entitled to call for a meeting to be held by giving notice to the company not later than 21 working days.

Objectives and Activities

The charity's objectives as set out in its Memorandum of Association are relief of children or parents in despair and distress and the prevention of emotional and physical abuse of such children. The aims of the charity are to give long-term befriending and mentoring support to parents and children in need through trained volunteers. The charity helps families to find their strengths to make positive changes in their lives. The charity's mission is 'to help families to help themselves'.

In furtherance of these objectives, Family Friends recruits, trains and oversees a support network of individual volunteers to befriend and give practical and emotional help to families with children who, in the opinion of the charity, are in need of assistance. In accordance with this, 63 families were directly supported between April 2021 and March 2022, affecting a total on 328 people. Having considered the Charity Commission's guidance on public benefit, the trustees believe that the activities fall within this definition.

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2022

Family Friends has developed a strategy, which sets out our priorities and plans in the furtherance of our charitable objectives.

Level of Support Services

Family Friends operates in the Royal Borough of Kensington & Chelsea (RBKC), the London Borough of Hammersmith & Fulham (LBHF) and the London Borough of Brent (LBB). The charity offers befriending and mentoring services to families-in-need through an average 12-month volunteer home-visiting scheme.

Family Friends has worked with families in Kensington & Chelsea since 1993, in Hammersmith & Fulham since 2007 and Brent since 2016. The charity operates two core services: Parent Befriending, where support is given to a parent with a child under 16 years, and Child/Adolescent Mentoring, also known as 'Big Buddies' where support is given to a child, adolescent or group of siblings aged 5-16 years.

Family Friends has also added groupwork to its services, meeting directly with families in a weekly support group and with volunteers in a monthly support group.

Volunteers

Our volunteers are a vital resource at Family Friends, and they are the heart of the befriending and mentoring service. Selected from a wide range of backgrounds and demonstrating qualities such as empathy and understanding, they undergo training prior to being matched with our families. Their role is to provide consistent practical and emotional support to our supported families, empowering them to help them grow in confidence and support themselves for their future.

Operations

There have been several adaptations to operations this year to support the new and complex environment and referrals that we are receiving.

A) Family support workers:

This role has been created to supplement the work of our core service. The family support worker immediately assesses and works with the family in preparation for the volunteer, this helps us gain a better insight about the family's needs and enables a stronger engagement with the family.

B) Peer support

This year we have created more opportunities for families to support other families through meeting up and sharing experiences and for our volunteers to gain from peer support of other volunteers and support groups and training.

C) Hybrid volunteer training

Our training has undergone an overhaul and enabled us to bring the training up to date and digitalise modules for the volunteers to learn from and gain knowledge in advance of the in-person training.

FAMILY FRIENDS

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REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2022

D) Partnership work:

The following is partnership work that we have been involved in during this period:

1. Healthier futures North Kensington: Working specifically with families within the North Kensington area in relation to health services, taking referrals from social prescribing and GP related services
2. Covid vaccination: Helping inform local communities about how and where they can access the vaccination, and also introducing the work to our service users in a language relevant for them
3. Afghan support: Weekly work with Afghan refugees whilst they were living in hotels within RBKC, we held weekly groupwork sessions for 6 months helping the families through play, listening and activities.

Our families come to us with a wide range of support needs. All are reliant on some form of social benefit and face several issues including poverty, inadequate housing, social isolation, disability, refugee/asylum seeker/immigrant status, a history of domestic violence or substance abuse and parenting orders. Referred children/adolescents faced issues including bullying, school exclusion, social isolation, behaviour problems, being a Young Carer, special needs and little or no contact with one or other parent. In 49% of all cases there was a family member with a disability. The profile of supported families was 89% from BAME (Black, Asian & Minority Ethnic) groups and 78% single parent households.

Referrals

Family Friends is well integrated into local networks. The percentage of referrals from social workers (including children with disabilities and early help teams) was 81%. The percentage of referrals from schools was 14%. The remaining 5% came from a wide range of sources including voluntary sector organisations, Health Visitors and CAMHS Mental Health services.

Impact

Family Friends' programmes have a significant impact on parents' confidence, family management and personal development. The programmes also have considerable impact on children's key relationships with family and friends and their interactions with school and the local areas in which they live.

The additional groupwork sessions have created a peer-to-peer environment by which families and young people get the chance to meet with each other and share their experiences, learn from each other and spend time in a relaxing and safe space, the impact of the groupwork sessions has benefited many to feel more confident in talking with others especially in a year where our already isolated families have been isolated further.

Our impact has been wider reaching with the work in the hotels with the evacuees from Afghanistan, this work gave us a far wider breadth of understanding about how we can support marginalised groups and offer space to share and work together in a peer-support environment. The work also impacted positively on our more experienced volunteers and enabled them to gain a wider experience of support.

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FOR YEAR ENDED 31ST MARCH 2022

Volunteer Recruitment and Training

Three rounds of volunteers were recruited and trained this year, in total 38 new volunteers, they benefited from the hybrid training which was delivered digitally and face to face. Due to the inception of our Big Buddy programme we have attracted a younger cohort of volunteer.

The volunteers also benefited from training sessions in the following:

- Mental health,
- First aid
- Benefits advice.

Each of these sessions were co-produced with outside agencies and were well received.

The volunteer pool also includes 27 active volunteers who have been with us for more than two years, some are continuing to help other families whilst others are helping us with smaller, niche or groupwork tasks.

Financial Review

Funding and Fundraising

The Statement of Financial Activities on page 10 discloses total income to March 2022 of £236,135 (2021: £222,098). Total expenditure of £238,428 (2021: £208,457) increased by 14.4% and this resulted in a deficit for the year of £2,293 (2021 surplus: £13,641).

The restricted fund deficit is £13,151 (2021 deficit: £10,649). These funds have been awarded to be expended on work specified by the donor to further the Befriending and Mentoring services provided by the Charity. Family Friends is grateful to all the funders – the support of families would not be possible without your generosity.

The unrestricted fund surplus is £10,858 (2021 surplus: £24,290) which increased our general reserves to £148,126 (2021: £137,268).

Reserves Policy

Family Friends has a policy on unrestricted reserves as follows: 'in order to help guarantee the completion of service programmes to existing clients, Family Friends has a reserves policy of maintaining an unrestricted reserves of the equivalent of 5 months of its annual gross expenditure budget'.

Unrestricted reserves as at 31st March 2022 total £148,126 which represents over five months of current budgeted expenditure and therefore comply with this policy. The Trustees will continue to review this and are committed to maintaining sufficient unrestricted reserves.

Going Concern

Beyond monitoring the financial performance and management for the immediate year through the quarterly reporting cycle, the Trustees assess the financial wellbeing of the Charity by contributing to and reviewing the Budget & Business Plan for the subsequent year as well as the longer-term Strategic Planning.

The going concern status of the charity is a key focus of reporting for the Finance Sub-Committee which monitors actual and forecast financial reports and the robustness of the charity's income sources at each quarterly meeting; this is then reported on and discussed at each Trustees Meeting. The charity

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FOR YEAR ENDED 31ST MARCH 2022

does recognise that future funding opportunities may become more difficult in light of the current economic situation, and we endeavour to explore different types of income generation to mitigate the uncertainty.

Trustees' Responsibilities for the Financial Statements

The trustees (who are also the directors of Family Friends for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

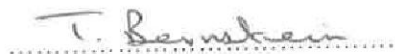
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to Disclosure of Information to Auditors

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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 31 October 2022 and signed on its behalf by:



Tony Bernstein (Chair)



Chris Madel (Deputy Chair)

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FAMILY FRIENDS

Opinion

We have audited the financial statements of Family Friends (the "Charity") for the year ended 31st March 2022 which comprise Statement of Financial Activities, the Summary Income and Expenditure, the Balance Sheet and notes to the financial statements, including a summary of 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 31st March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FAMILY FRIENDS

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, 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 they 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 liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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.

Irregularities, including fraud, are instances 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 is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Charity and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (FRS102, the Charities SORP and the Charities Act 2011).

We understood how the Charity is complying with those legal and regulatory frameworks by making enquiries of the trustees and management.

We did not identify any matters relating to non-compliance with laws and regulations or relating to fraud.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur by discussions with the trustees and management to understand areas where they considered there was susceptibility

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FAMILY FRIENDS

to fraud. We also considered pressures on the trustees and management to meet any external pressures in reporting the financial results of the Charity.

Audit procedures performed by the engagement team on the areas where fraud might occur included:

- evaluation of management's internal processes designed to prevent and detect irregularities
- testing, with a focus on entries determined to be large or relating to unusual transactions
- review of data to detect unusual transactions

Assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:

- understanding of, and practical experience with audit engagements of a similar nature and complexity through the appropriate training and participation
- knowledge of the sector in which the Charity operates
- understanding of the legal and regulatory requirements specific to the Charity.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and the regulations made under section 154 of that Act. 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed

Bullimores

Date

23/11/2022

Bullimores LLP

Statutory Auditor and Chartered Accountants

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Old Printers Yard

156 South Street

Dorking

Surrey RH4 2HF

Family Friends

Statement of financial activities

(Incorporating an income and expenditure account)

For the year ended 31 March 2022

	Note	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Income from:					
Donations and legacies	3	60,528	120,727	181,255	167,664
Charitable activities:	4				
Befriending & Mentoring Services		-	41,000	41,000	43,500
Other trading activities	5	876	12,944	13,820	10,727
Investment income	6	60	-	60	207
Total income		61,464	174,671	236,135	222,098
Expenditure on:					
Raising funds	7	5,327	18,693	24,020	18,459
Charitable activities:	7				
Befriending & Mentoring Services		45,279	169,129	214,408	189,998
Total expenditure		50,606	187,822	238,428	208,457
Net income/(expenditure) for the year	8	10,858	(13,151)	(2,293)	13,641
Reconciliation of funds:					
Total funds brought forward		137,268	27,972	165,240	151,599
Total funds carried forward		148,126	14,821	162,947	165,240

All of the above results are derived from continuing activities.
There were no other recognised gains or losses other than those stated above.
The attached notes form part of these financial statements.

Family Friends
Balance Sheet
As at 31 March 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets:					
Tangible assets	11		1,756		700
Current assets:					
Debtors	12	15,792		4,924	
Cash at bank and in hand		<u>218,828</u>		<u>258,516</u>	
		234,620		263,440	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>(73,429)</u>		<u>(98,900)</u>	
Net current assets			<u>161,191</u>		<u>164,540</u>
Total assets less current liabilities			<u>162,947</u>		<u>165,240</u>
Funds	15				
Restricted funds			14,821		27,972
Unrestricted funds:					
General funds		<u>148,126</u>		<u>137,268</u>	
Total unrestricted funds			<u>148,126</u>		<u>137,268</u>
Total funds			<u>162,947</u>		<u>165,240</u>

For the year ended 31 March 2022 the charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006

The trustees acknowledge their responsibilities for

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

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees on 31 October 2022
and signed on their behalf by:

T. Bernstein
Tony Bernstein
Chair

C. Madel
Chris Madel
Deputy Chair

Company registration no. 02863464

The attached notes form part of the financial statements.

Family Friends
Notes to the financial statements
For the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS102) "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 charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The charitable company is exempt from preparing a cash flow statement due to the adoption of the exemption available to the charities with income less than £500,000.

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. Key judgements that the charitable company has made which have a significant effect on the accounts include estimating the liability from multi-year grant commitments. The trustees do not consider that there are any sources of estimation at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Income

All incoming resources are included in the Statement of Financial Activities when:

- (1) the charity is legally entitled to the funds
- (2) any performance conditions attached to the income have been met or are fully in control of the charity
- (3) it is probable that the income will be received
- (4) the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' 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 is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

Charitable activities

Trading activities - income from DBS checks and other professional income is included in income in the period in which the relevant activity takes place.

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this will be included in income of restricted funds when receivable.

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item or received the service any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

Family Friends
Notes to the financial statements
For the year ended 31 March 2022

1 Accounting policies (continued)

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes direct and operational costs of delivering services and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the Trusts programme and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office equipment	33% straight line basis
------------------	-------------------------

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pensions

Employees of the charity are entitled to join the Pensions Trust Pension Scheme which is funded by contributions from employees and the charity as employer. The pension charge recorded in these accounts is the amount of contributions payable in the accounting year.

Family Friends
Notes to the financial statements
For the year ended 31 March 2022

2 Detailed comparatives for the statement of financial activities

	2021 Unrestricted £	2021 Restricted £	2021 Total £
Income from:			
Donations and legacies	41,971	125,693	167,664
Charitable activities:			
Befriending & Mentoring Services	-	43,500	43,500
Other trading activities	10,727	-	10,727
Investments	207	-	207
Total income	52,905	169,193	222,098
Expenditure on:			
Raising funds	3,012	15,447	18,459
Charitable activities:			
Befriending & Mentoring Services	25,603	164,395	189,998
Total expenditure	28,615	179,842	208,457
Net income / expenditure	24,290	(10,649)	13,641
Total funds brought forward	112,978	38,621	151,599
Total funds carried forward	137,268	27,972	165,240

3 Income from donations and legacies - current year

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Donations				
BBC Children In Need	-	-	-	13,000
DMGT plc in Partnership with The Kensington & Chelsea Foundation	-	10,000	10,000	10,000
The Drapers' Charitable Fund	-	-	-	7,000
Girdlers' Company Charitable Trust	-	5,416	5,416	5,000
Goldman Sachs Gives Annual Giving Fund	-	7,500	7,500	2,500
The Grove Trust	-	20,438	20,438	19,713
United in Hammersmith & Fulham	-	3,950	3,950	980
United in H&F - Period Poverty	-	1,000	1,000	-
Independence @ Home	-	389	389	-
Individual Donations	9,278	-	9,278	8,221
John Armitage Charitable Trust in partnership with New Philanthropy Capital	40,000	-	40,000	30,000
The CHK Foundation (via The Grove Trust)	11,250	-	11,250	3,750
London Community Foundation - Grenfell Young People's Fund	-	15,000	15,000	15,000
The National Lottery Community Fund and City Bridge Trust - COVID-19 Response Fund	-	-	-	22,000
John Lyon's Charity	-	21,000	21,000	21,000
John Lyon's Summer Activities	-	2,600	2,600	-
The Earls Court Development Fund	-	8,763	8,763	-
Kensington & Chelsea Foundation - Children and Young People Fund	-	10,000	10,000	9,500
National Lottery Fund - Evolve project	-	14,671	14,671	-
	60,528	120,727	181,255	167,664

Family Friends
Notes to the financial statements
For the year ended 31 March 2022

3 Income from donations and legacies - prior year

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Donations				
BBC Children In Need	-	13,000	13,000	13,000
The Daisy Trust	-	-	-	1,000
DMGT plc in Partnership with The Kensington & Chelsea Foundation	-	10,000	10,000	10,000
The Drapers' Charitable Trust	-	7,000	7,000	3,000
Garfield Weston Foundation	-	-	-	10,000
Girdlers' Company Charitable Trust	-	5,000	5,000	5,000
Goldman Sachs Gives Annual Giving Fund	-	2,500	2,500	-
The Grove Trust	-	19,713	19,713	14,350
United in Hammersmith Fulham - Winter COVID Fund	-	980	980	-
Individual Donations	8,221	-	8,221	6,505
Johyn Armitage Charitable Trust in partnership with The Kensington & Chelsea Foundation	-	-	-	7,000
Johyn Armitage Charitable Trust in partnership with New Philanthropy Capital	30,000	-	30,000	30,000
The Julia & Hans Rausing Trust	-	-	-	21,380
The Kensington & Chelsea Foundation (Green Shoots)	-	-	-	1,000
The CHK Foundation (via The Grove Trust)	3,750	-	3,750	-
London Catalyst	-	-	-	2,000
London Community Foundation - Grenfell Young People's Fund	-	15,000	15,000	15,000
The National Lottery Community Foundation Fund and City Bridge Trust - COVID-19 Response Fund	-	22,000	22,000	-
John Lyon's Charity	-	21,000	21,000	19,083
Kensington & Chelsea Foundation - Children and Young People Fund	-	9,500	9,500	3,000
Treebeard Trust	-	-	-	10,000
The Trusthouse Charitable Foundation	-	-	-	5,000
	41,971	125,693	167,664	176,318

4 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Befriending & Mentoring Services				
Royal Borough of Kensington & Chelsea F & C Services	-	35,000	35,000	37,500
London Borough of Brent	-	6,000	6,000	6,000
Total for Befriending & Mentoring Services	-	41,000	41,000	43,500
Total income from charitable activities	-	41,000	41,000	43,500

5 Income from other trading activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Shop & Drop Scheme	-	-	-	9,524
Support Services for Afghan Refugees	-	12,944	12,944	-
DBS Check fees	876	-	876	1,203
	876	12,944	13,820	10,727

6 Income from investments

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Bank interest	60	-	60	207
	60	-	60	207

Family Friends
Notes to the financial statements
For the year ended 31 March 2022

7 Analysis of expenditure - current year

			Charitable Activities				
	Basis of allocation	Cost of raising funds £	Befriending & Mentoring Services £	Support costs £	Governance costs £	2022 Total £	2021 Total £
Staff costs	Staff time	16,232	129,856	-	16,232	162,320	146,515
Direct costs	Direct	2,461	13,135			15,596	11,536
Premises costs	Staff time		11,123	4,767		15,890	14,102
Staff recruitment/training	Staff time			950		950	4,099
Office costs/comms	Staff time		15,015	6,434		21,449	18,249
Depreciation	Staff time			1,053		1,053	694
Audit & Accountancy fees	Staff time				21,090	21,090	13,249
Other Governance costs	Staff time				80	80	13
		18,693	169,129	13,204	37,402	238,428	208,457
Support costs		1,390	11,814	(13,204)	-	-	-
Governance costs		3,937	33,465	-	(37,402)	-	-
Total expenditure 2022		24,020	214,408	-	-	238,428	208,457
Total expenditure 2021		18,459	189,998	-	-	208,457	

Of the total expenditure, £50,606 was unrestricted (2021: £28,615) and £187,822 was restricted (2021: £179,842).

Previously, support costs were split on the basis of families supported per borough with the remaining balance split 85/95. This year, with the diversified range of services, support costs have been split 80/90 to costs of Befriending and Mentoring. This change has impacted on restricted funds as some support costs have now been allocated to specific projects.

Family Friends
Notes to the financial statements
For the year ended 31 March 2022

7 Analysis of expenditure - prior year

	Basis of allocation	Cost of raising funds £	Charitable Activities Befriending & Mentoring Services £	Support costs £	Governance costs £	2021 Total £	2020 Total £
Staff costs	Staff time	14,652	124,538	-	7,325	146,515	158,243
Direct costs	Direct	795	10,741	-	-	11,536	21,746
Premises costs	Staff time	-	12,692	1,410	-	14,102	13,635
Staff recruitment/training	Staff time	-	-	4,099	-	4,099	5,986
Office costs/comms	Staff time	-	16,424	1,825	-	18,249	25,542
Depreciation	Staff time	-	-	694	-	694	532
Audit & Accountancy fees	Staff time	-	-	-	13,249	13,249	10,060
Other Governance costs	Staff time	-	-	-	13	13	166
		15,447	164,395	8,028	20,587	208,457	235,910
Support costs		845	7,183	(8,028)	-	-	-
Governance costs		2,167	18,420		(20,587)	-	-
Total expenditure 2021		18,459	189,998	-	-	208,457	235,910
Total expenditure 2020		31,831	204,079	-	-	235,910	

Of the total expenditure, £28,615 was unrestricted (2020: £63,833) and £179,842 was restricted (2020: £172,077).

8 Net expenditure for the year

	2022 £	2021 £
This is stated after charging		
Operating lease rentals:		
Property	12,250	12,250
Depreciation	1,053	694
Auditor's remuneration:		
Audit fees	4,300	4,080
Under provision in 2021	40	-
Total remuneration charged in the year	4,340	4,080

Family Friends
Notes to the financial statements
For the year ended 31 March 2022

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	145,740	129,459
Social security costs	9,619	9,488
Employer's contribution to defined contribution pension schemes	6,961	7,568
	<u>162,320</u>	<u>146,515</u>

No employee received emoluments of more than £60,000.

The total employee benefits including pension contributions of the key management personnel were £162,320 (2021: £146,515).

The charity trustees were not paid or received any benefits from employment with the Trust in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No Charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022	2021
	No.	No.
Charitable activities	5	4
	<u>5</u>	<u>4</u>

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Office equipment £	Total £
Cost		
At the start of the year	21,448	21,448
Additions in year	<u>2,109</u>	<u>2,109</u>
At the end of the year	<u>23,557</u>	<u>23,557</u>
Depreciation		
At the start of the year	20,748	20,748
Charge for the year	<u>1,053</u>	<u>1,053</u>
At the end of the year	<u>21,801</u>	<u>21,801</u>
Net book value		
At the end of the year	<u>1,756</u>	<u>1,756</u>
At the start of the year	<u>700</u>	<u>700</u>

All of the above assets are used for charitable purposes.

12 Debtors

	2022	2021
	£	£
Trade debtors	10,295	-
Prepayments	<u>5,497</u>	<u>4,924</u>
	<u>15,792</u>	<u>4,924</u>

Family Friends
Notes to the financial statements
For the year ended 31 March 2022

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	3,299	4,253
Taxation and social security	-	5,678
Other creditors	-	838
Accruals	4,694	4,360
Deferred income	65,436	83,771
	<u>73,429</u>	<u>98,900</u>

Deferred income

	2022	2021
	£	£
Balance at the beginning of the year	83,771	50,300
Amount released to income in the year	(83,771)	(50,300)
Amount deferred in the year	65,436	83,771
Balance at the end of the year	<u>65,436</u>	<u>83,771</u>

Deferred income comprises of grants received in the current year which relate to future periods.

14a Analysis of net assets between funds - current year

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	1,756	-	1,756
Net current assets	146,370	14,821	161,191
Net assets at the end of the year	<u>148,126</u>	<u>14,821</u>	<u>162,947</u>

14b Analysis of net assets between funds - prior year

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	700	-	700
Net current assets	136,568	27,972	164,540
Net assets at the end of the year	<u>137,268</u>	<u>27,972</u>	<u>165,240</u>

15a Movements in funds - current year

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year
	£	£	£	£	£
Restricted funds:					
Befriending & Mentoring Services	27,972	174,671	187,822	-	14,821
Total restricted funds	<u>27,972</u>	<u>174,671</u>	<u>187,822</u>	<u>-</u>	<u>14,821</u>
Unrestricted funds:					
General funds	137,268	61,464	50,606	-	148,126
Total unrestricted funds	<u>137,268</u>	<u>61,464</u>	<u>50,606</u>	<u>-</u>	<u>148,126</u>
Total funds	<u>165,240</u>	<u>236,135</u>	<u>238,428</u>	<u>-</u>	<u>162,947</u>

Family Friends
Notes to the financial statements
For the year ended 31 March 2022

15b Movements in funds - prior year	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Befriending & Mentoring Services	38,621	169,193	179,842	-	27,972
Total restricted funds	38,621	169,193	179,842	-	27,972
Unrestricted funds:					
General funds	112,978	52,905	28,615	-	137,268
Total unrestricted funds	112,978	52,905	28,615	-	137,268
Total funds	151,599	222,098	208,457	-	165,240

Purposes of restricted funds

Befriending & Mentoring Services

The income of the charity includes grants received for specific restricted projects.

16 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Property 2022 £	2021 £
Due within one year	9,188	12,250
Due within two to five years	-	36,750
	9,188	49,000

There is a five year lease for the offices at 73 St Charles Square from 01 Jan 2020 which is due for renewal on 01 January 2025. Family Friends have triggered a break out clause on the lease on 30 May 2022 to vacate the premises by 31 December 2022. Currently negotiations are underway to secure new premises to commence 1 January 2023.

17 Legal status of the charity

The charity is a company limited by guarantee incorporated in England and has no share capital. Each member is liable to contribute a sum not exceeding £10 in the event of the charity being wound up.

18 Related party transactions

There are no related party transactions to disclose for 2022 (2021: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Accounts

Family Friends

A company limited by guarantee and not having a share capital

Annual Report and Accounts

31 March 2021

Company registration number 02863464

Charity registration number 1028214

Family Friends

(A company limited by guarantee and not having a share capital)

Report and accounts

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Family Friends

(A company limited by guarantee and not having a share capital)

Report and accounts

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors / Trustees	Mr T Bernstein Mr C Madel Mrs C Liley Mr G Smith Mrs N Key-Field Mrs A Blasch Ms R Bowles Ms C Sandler (appointed 30 September 2020)
Chief Executive	Ms Flora Taylor (resigned October 2020) Ms Melanie Christodoulou (appointed 1 January 2021)
Registered Office	73 St Charles Square London W10 6EJ
Charity Registration number	1028214
Company Registration number	2863464
Bankers	CAF Bank Ltd 25 Kings Hill West Malling Kent ME19 4JQ Scottish Widows Bank Plc PO Box 12757 67 Morrison Street Edinburgh EH3 8YJ
Auditors	Bullimores LLP Chartered Accountants Old Printers Yard 156 South Street Dorking Surrey RH4 2HF

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2021

Structure, Governance and Management

The trustees and directors present their Report and Accounts for the year ending 31st March 2021. Legal and administrative information set out on page 1 forms part of this report.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 19th October 1993 and registered as a charity on 9th November 1993. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

Trustee Selection and Organisation

The directors of the company are also charity trustees for the purposes of charity law and throughout this report are collectively referred to as trustees. The trustees are appointed by the board of trustees as and when required. The board of trustees is usually made up of approximately 7-8 members and meets 5/6 times each year.

This year a new Chief Executive, Mel Christodoulou, was appointed by the trustees to manage the day-to-day operations of the charity, with a staff complement of three. Trustees who served during the year and up to the date of this report were as follows: Tony Bernstein (Chair), Chris Madel (Deputy Chair), Clare Liley, Judy Hildebrand (resigned 28 January 2020), , George Smith, Naomi Key-Field, Allison Blasch (appointed 3 May 2019) and Rosalyn Bowles (appointed 3 June 2019). To better inform our work, the trustee board includes current or former volunteers and a previous service user.

Risk Management

The trustees have examined the major strategic and operational risks that the charity faces and confirm that systems have been put in place to enable regular reports to be produced so that steps can be taken to lessen these risks.

Elective Resolution

The accounts will be presented at the Annual General Meeting. Members are entitled to call for a meeting to be held by giving notice to the company not later than 21 working days.

Objectives and Activities

The charity's objectives as set out in its Memorandum of Association are relief of children or parents in despair and distress and the prevention of emotional and physical abuse of such children. The aims of the charity are to give long-term befriending and mentoring support to parents and children in need through trained volunteers. The charity helps families to find their strengths to make positive changes in their lives. The charity's mission is 'to help families to help themselves'.

In furtherance of these objectives, Family Friends recruits, trains and oversees a support network of individual volunteers to befriend and give practical and emotional help to families with children who, in the opinion of the charity, are in need of assistance. In accordance with this, during the financial year to 31st March 2021, Family Friends directly supported 49 families and indirectly supported over 320 individuals. Having considered the Charity Commission's guidance on public benefit, the trustees believe that the activities fall within this definition.

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2021

Family Friends has developed a strategy, which sets out our priorities and plans in the furtherance of our charitable objectives.

Level of Support Services

Family Friends operates in the Royal Borough of Kensington & Chelsea (RBKC), the London Borough of Hammersmith & Fulham (LBHF) and the south-east part of the London Borough of Brent (LBB). The charity offers befriending and mentoring services to families-in-need through an average 12-month volunteer home-visiting scheme.

Family Friends has worked with families in RBKC since 1993, in LBHF since 2007 and LBB since 2016. The charity operates two core services: Parent Befriending, where support is given to a parent with a child under 16 years, and Child/Adolescent Mentoring, where support is given to a child, adolescent or group of siblings aged 5-16 years.

Family Friends has also added groupwork to its services, meeting directly with families in a weekly support group and with volunteers in a monthly support group.

Operations and impact of Covid

The operations team made adaptations to the way in which they worked this year as our core service of home visiting had to temporarily close due to the restrictions on movement and visiting homes.

Therefore we made the following adaptations to the delivery mechanisms of our core services:

A) Shop and Drop is a service we developed in response to the financial impacts of Covid. This service helped families isolated or unable to get out of the house to receive essential items that were purchased and delivered by Family Friends staff or volunteers. Through this service the charity engaged with a wider range of referral agencies which introduced and connected us to new families/communities.

B) Family Friends also offered a one-off special summer gift of an activity pack to all the families we were supporting under our befriending and mentoring service. This was to encourage families to enjoy playing games together, visit parks and open spaces and leave their screens during summer.

C) Flourishing Families was developed as a short term intervention for families coming out of the first Covid lockdown. Some of the key drivers for the project were from families and volunteers telling us that the following issues were becoming a concern:

- Increased levels of fear about going outside
- Little to no access to digital devices
- Increased levels of disorderly family routines, leading to conflict
- Lack of any social engagement beyond the household

This project enabled us to help support some of the families that were recently in our service but had found themselves in further need during Covid19.

The Flourishing Families programme developed support via telephone or email and had a greater move towards staff supporting families in lieu of our volunteers who were not as active during this period.

Volunteers and families received more frequent monthly newsletters containing useful information e.g. local health resources, parenting classes, employment advice, activities, etc.

The service then adapted and delivered weekly groupwork to the parents and young people and a monthly session for the volunteers, all held digitally.

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2021

Despite this, we remained steadfast on each service user achieving goals that he or she identified via the programme. Once lockdown was lifted, staff visited families at home to review progress after two months, eight months and at the close of the programme. Goals related to health, wellbeing, parenting, the home, school, personal development, child development, friend and family relationships, developing routines and economic development. Goals chosen were SMART, i.e. specific, measurable, attainable, relevant and timely.

D) Groupwork sessions were also developed during this period:

- **Tea and Chat** – weekly safe-space group for mums to catch up with each other and help each other through a peer-led mutual support group
- **Energise and Socialise** – weekly exercise and forum for young people, led by our male outreach worker
- **Monthly volunteer support group** – a session for our volunteers to learn, share and drive forward a peer-led approach at Family friends.

The families we support:

Our families come to us with a wide range of support needs. All are reliant on some form of social benefit and face several issues including poverty, inadequate housing, social isolation, disability, refugee/asylum seeker/immigrant status, a history of domestic violence or substance abuse and parenting orders. Referred children/adolescents faced issues including bullying, school exclusion, social isolation, behaviour problems, being a Young Carer, special needs and little or no contact with one or other parent. In 49% of all cases there was a family member with a disability. The profile of supported families was 92% from BAME (Black, Asian & Minority Ethnic) groups and 65% single parent households.

Referrals

Family Friends is well integrated into local networks. The percentage of referrals from social workers (including children with disabilities and early help teams) was 72%. The percentage of referrals from schools was 17%. The remaining 11% came from a wide range of sources including voluntary sector organisations, Health Visitors and CAMHS Mental Health services.

Impact

Family Friends' programmes have a significant impact on parents' confidence, family management and personal development. The programmes also have considerable impact on children's key relationships with family and friends and their interactions with school and the local areas in which they live.

The additional groupwork sessions have created a peer-to-peer environment in which families and young people get the chance to meet and share their experiences, learn from each other and spend time in a relaxing and safe space. The beneficial impact of the groupwork sessions has enabled many to feel more confident in talking with others especially in a year where our already isolated families have been isolated further.

Staff and families monitor the results of the programme using a questionnaire and scale which covers a series of outcome areas. Families choose which areas they wish to focus on and mark how they consider they are currently doing on the scale. This is reviewed at ongoing assessment visits by staff including an assessment at the end of the programme. Statistics are given for each outcome area in which support was requested. The table below shows the results of the 24 final assessments conducted during the period. Under the Child/Adolescent Mentoring scheme this covered 15 children from 14 families, while under the Parent Befriending scheme it covered 9 families.

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2021

Parent Befriending

Outcome Area	Percentage who report improvements (%)
How you Feel	89
Confidence in Parenting	63
At Home	67
Being Healthy	78
Personal Development	53
Using Your Local Resources	44
Family and Friend Relationships	89
Child's Health	78
How Your Child Feels	78
Parent & Child Time Together	71

Child Mentoring

Outcome Area	Percentage who report improvements (%)
School	93
Family and Friends	100
Being Healthy	69
At Home	100
How you Feel	79
Using Your Local Area	83

Volunteer Recruitment and Training

Family Friends undertakes volunteer recruitment and training twice a year. 10 volunteers were recruited during the year to March 2021 (2020: 32 volunteers). This was our smallest annual cohort due to restrictions around Covid19.

FAMILY FRIENDS

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REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2021

Financial Review

Funding and Fundraising

The Statement of Financial Activities on page 11 discloses total income to March 2021 of £222,098 (2020: £223,258). Total expenditure of £208,457 (2020: £235,910) decreased by 12% and this resulted in a surplus for the year of £13,641 (2020 deficit: £12,652).

The restricted fund deficit is £10,649 (2020 surplus: £486). These funds have been awarded to be expended on work specified by the donor to further the Befriending and Mentoring services provided by the Charity. Family Friends is grateful to all the funders – the support of families would not be possible without your generosity.

The unrestricted fund surplus is £24,290 (2020 deficit: £13,138) which increased our general reserves to £137,268 (2020: £112,978).

Reserves Policy

Family Friends has a policy on unrestricted reserves as follows: 'in order to help guarantee the completion of service programmes to existing clients, Family Friends has a reserves policy of maintaining an unrestricted reserves of the equivalent of 5 months of its annual gross expenditure budget'.

Unrestricted reserves as at 31st March 2021 total £137,268 which represents just over five months of current expenditure and therefore comply with this policy. The Trustees will continue to review this and are committed to maintaining sufficient unrestricted reserves.

Going Concern

Beyond monitoring the financial performance and management for the immediate year through the quarterly reporting cycle, the Trustees assess the financial wellbeing of the Charity by contributing to and reviewing the Budget & Business Plan for the subsequent year as well as the longer-term Strategic Planning.

The going concern status of the charity is a key focus of reporting for the Finance Sub-Committee which monitors actual and forecast financial reports and the robustness of the charity's income sources at each quarterly meeting; this is then reported on and discussed at each Trustees Meeting. The charity does recognise that future funding opportunities may become more difficult in light of the increase in demand for funding following on from the COVID-19 pandemic, and we endeavour to explore different types of income generation to mitigate the uncertainty.

Trustees' Responsibilities for the Financial Statements

The trustees (who are also the directors of Family Friends for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

REPORT OF THE TRUSTEES AND DIRECTORS

FOR YEAR ENDED 31ST MARCH 2021

- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to Disclosure of Information to Auditors

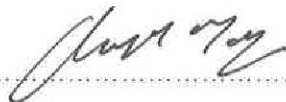
So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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 13/09/2021 and signed on its behalf by:


.....

Tony Bernstein (Chair)


.....

Chris Madel (Deputy Chair)

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FAMILY FRIENDS

Opinion

We have audited the financial statements of Family Friends (the "Charity") for the year ended 31st March 2021 which comprise Statement of Financial Activities, the Summary Income and Expenditure, the Balance Sheet and notes to the financial statements, including a summary of 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 31st March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FAMILY FRIENDS

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on pages 6 to 7, 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 they 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 liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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.

Irregularities, including fraud, are instances 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 is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Charity and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (FRS102, the Charities SORP and the Charities Act 2011).

FAMILY FRIENDS

A Company limited by guarantee and not having a Share Capital

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FAMILY FRIENDS

We understood how the Charity is complying with those legal and regulatory frameworks by making enquiries of the trustees and management.

We did not identify any matters relating to non-compliance with laws and regulations or relating to fraud.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur by discussions with the trustees and management to understand areas where they considered there was susceptibility to fraud. We also considered pressures on the trustees and management to meet any external pressures in reporting the financial results of the Charity.

Audit procedures performed by the engagement team on the areas where fraud might occur included:

- evaluation of management's internal processes designed to prevent and detect irregularities
- testing, with a focus on entries determined to be large or relating to unusual transactions
- review of data to detect unusual transactions

Assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:

- understanding of, and practical experience with audit engagements of a similar nature and complexity through the appropriate training and participation
- knowledge of the sector in which the Charity operates
- understanding of the legal and regulatory requirements specific to the Charity.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and the regulations made under section 154 of that Act. 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed 

Date 22nd September 2021

Bullimores LLP
Statutory Auditor and Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Old Printers Yard
156 South Street
Dorking
Surrey RH4 2HF

Family Friends

Statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 March 2021

	Note	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	3	41,971	125,693	167,664	176,318
Charitable activities:	4				
Befriending & Mentoring Services		-	43,500	43,500	43,750
Other trading activities	5	10,727	-	10,727	2,964
Investment income	6	207	-	207	226
Total income		52,905	169,193	222,098	223,258
Expenditure on:					
Raising funds	7	3,012	15,447	18,459	31,831
Charitable activities:	7				
Befriending & Mentoring Services		25,603	164,395	189,998	204,079
Total expenditure		28,615	179,842	208,457	235,910
Net income/(expenditure) for the year	8	24,290	(10,649)	13,641	(12,652)
Reconciliation of funds:					
Total funds brought forward		112,978	38,621	151,599	164,251
Total funds carried forward		137,268	27,972	165,240	151,599

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

**Family Friends
Balance Sheet
As at 31 March 2021**

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets:					
Tangible assets	11		700		344
Current assets:					
Stock					
Debtors	12	4,924		11,960	
Cash at bank and in hand		<u>258,516</u>		<u>208,571</u>	
		263,440		220,531	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>(98,900)</u>		<u>(69,276)</u>	
Net current assets			164,540		151,255
Total assets less current liabilities			165,240		151,599
Funds	15				
Restricted funds			27,972		38,621
Unrestricted funds:					
General funds		<u>137,268</u>		<u>112,978</u>	
Total unrestricted funds			137,268		112,978
Total funds			165,240		151,599

For the year ended 31 March 2021 the charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006

The trustees acknowledge their responsibilities for

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

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees on 13/09/2021 2021
and signed on their behalf by:


Tony Bernstein
Chair


Chris Madel
Deputy Chair

Company registration no. 02863464

The attached notes form part of the financial statements.

Family Friends

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS102) "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 charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The charitable company is exempt from preparing a cash flow statement due to the adoption of the exemption available to the charities with income less than £500,000.

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. Key judgements that the charitable company has made which have a significant effect on the accounts include estimating the liability from multi-year grant commitments. The trustees do not consider that there are any sources of estimation at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Income

All incoming resources are included in the Statement of Financial Activities when:

- (1) the charity is legally entitled to the funds
- (2) any performance conditions attached to the income have been met or are fully in control of the charity
- (3) it is probable that the income will be received
- (4) the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' 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 is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

Charitable activities

Trading activities - income from DBS checks and other professional income is included in income in the period in which the relevant activity takes place.

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included on income of restricted funds when receivable.

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item or received the service any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

Family Friends
Notes to the financial statements
For the year ended 31 March 2021

1 Accounting policies (continued)

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes direct and operational costs of delivering services and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the Trusts programme and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office equipment	33% straight line basis
------------------	-------------------------

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pensions

Employees of the charity are entitled to join the Pensions Trust Pension Scheme which is funded by contributions from employees and the charity as employer. The pension charge recorded in these accounts is the amount of contributions payable in the accounting year.

Family Friends
Notes to the financial statements
For the year ended 31 March 2021

2 Detailed comparatives for the statement of financial activities

	2020 Unrestricted £	2020 Restricted £	2020 Total £
Income from:			
Donations and legacies	47,505	128,813	176,318
Charitable activities:			
Befriending & Mentoring Services	-	43,750	43,750
Other trading activities	2,964	-	2,964
Investments	226	-	226
Total income	50,695	172,563	223,258
Expenditure on:			
Raising funds	6,719	25,112	31,831
Charitable activities:			
Befriending & Mentoring Services	57,114	146,965	204,079
Total expenditure	63,833	172,077	235,910
Net income / expenditure	(13,138)	486	(12,652)
Total funds brought forward	126,116	38,135	164,251
Total funds carried forward	112,978	38,621	151,599

3 Income from donations and legacies - current year

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Donations				
BBC Children In Need	-	13,000	13,000	13,000
The Daisy Trust	-	-	-	1,000
DMGT plc in Partnership with The Kensington & Chelsea Foundation	-	10,000	10,000	10,000
The Drapers' Charitable Fund	-	7,000	7,000	3,000
Garfield Weston Foundation	-	-	-	10,000
Girdlers' Company Charitable Trust	-	5,000	5,000	5,000
Goldman Sachs Gives Annual Giving Fund	-	2,500	2,500	-
The Grove Trust	-	19,713	19,713	14,350
United in Hammersmith & Fulham - Winter COVID Fund	-	980	980	-
Individual Donations	8,221	-	8,221	6,505
John Armitage Charitable Trust in partnership with The Kensington & Chelsea Foundation	-	-	-	7,000
John Armitage Charitable Trust in partnership with New Philanthropy Capital	30,000	-	30,000	30,000
The Julia & Hans Rausing Trust	-	-	-	21,380
The Kensington & Chelsea Foundation (Green Shoots)	-	-	-	1,000
The CHK Foundation (via The Grove Trust)	3,750	-	3,750	-
London Catalyst	-	-	-	2,000
London Community Foundation - Grenfell Young People's Fund	-	15,000	15,000	15,000
The National Lottery Community Fund and City Bridge Trust - COVID-19 Response Fund	-	22,000	22,000	-
John Lyon's Charity	-	21,000	21,000	19,083
Kensington & Chelsea Foundation - Children and Young People Fund	-	9,500	9,500	3,000
Treebeard Trust	-	-	-	10,000
The Trusthouse Charitable Foundation	-	-	-	5,000
	41,971	125,693	167,664	176,318

Family Friends
Notes to the financial statements
For the year ended 31 March 2021

3 Income from donations and legacies - prior year

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Donations				
BBC Children In Need	-	13,000	13,000	12,000
Big Lottery Reaching Communities Grant	-	-	-	19,143
The Daisy Trust	-	1,000	1,000	-
DMGT plc in Partnership with The Kensington & Chelsea Foundation	-	10,000	10,000	10,000
Dischma Charitable Trust	-	-	-	2,000
The Drapers' Charitable Trust	-	3,000	3,000	-
Garfield Weston Foundation	-	10,000	10,000	-
Girdlers' Company Charitable Trust	-	5,000	5,000	5,000
The Grove Trust	-	14,350	14,350	22,500
Hands Across the Borough with The Kensington & Chelsea Foundation	-	-	-	1,200
Individual Donations	6,505	-	6,505	4,765
Johyn Armitage Charitable Trust in partnership with The Kensington & Chelsea Foundation	-	7,000	7,000	14,000
Johyn Armitage Charitable Trust in partnership with New Philanthropy Capital	30,000	-	30,000	46,000
The Julia & Hans Rausing Trust	-	21,380	21,380	-
The Kensington & Chelsea Foundation (Green Shoots)	1,000	-	1,000	-
London Catalyst	-	2,000	2,000	-
London Community Foundation - Grenfell Young People's Fund	-	15,000	15,000	4,000
John Lyon's Charity	-	19,083	19,083	20,000
Kensington & Chelsea Foundation - Children and Young People Fund	-	3,000	3,000	-
The Mercers' Company	-	-	-	20,200
Treebeard Trust	10,000	-	10,000	3,333
The Trusthouse Charitable Foundation	-	5,000	5,000	-
	47,505	128,813	176,318	184,141

4 Income from charitable activities

	Unrestricted £	Restricted £	Total £	2020 Total £
Befriending & Mentoring Services				
Royal Borough of Kensington & Chelsea F & C Services	-	37,500	37,500	37,500
London Borough of Brent	-	6,000	6,000	6,250
Total for Befriending & Mentoring Services	-	43,500	43,500	43,750
Total income from charitable activities	-	43,500	43,500	43,750

5 Income from other trading activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Shop & Drop Scheme	9,524	-	9,524	-
DBS Check fees	1,203	-	1,203	2,964
	10,727	-	10,727	2,964

6 Income from investments

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Bank interest	207	-	207	226
	207	-	207	226

Family Friends
Notes to the financial statements
For the year ended 31 March 2021

7 Analysis of expenditure - current year

			Charitable Activities				
	Basis of allocation	Cost of raising funds £	Befriending & Mentoring Services £	Support costs £	Governance costs £	2021 Total £	2020 Total £
Staff costs	Staff time	14,652	124,538	-	7,325	146,515	158,243
Direct costs	Direct	795	10,741			11,536	21,746
Premises costs	Staff time		12,692	1,410		14,102	13,635
Staff recruitment/training	Staff time			4,099		4,099	5,986
Office costs/comms	Staff time		16,424	1,825		18,249	25,542
Depreciation	Staff time			694		694	532
Audit & Accountancy fees	Staff time				13,249	13,249	10,060
Other Governance costs	Staff time				13	13	166
		15,447	164,395	8,028	20,587	208,457	235,910
Support costs		845	7,183	(8,028)		-	-
Governance costs		2,167	18,420		(20,587)	-	-
Total expenditure 2021		18,459	189,998	-	-	208,457	235,910
Total expenditure 2020		31,831	204,079	-	-	235,910	

Of the total expenditure, £28,615 was unrestricted (2020: £63,833) and £179,842 was restricted (2020: £172,077).

Previously, support costs were split 85/95 to costs of Befriending & Mentoring. This year, costs were allocated on the number of families supported by borough, with any remaining balance split 85/95. This change has impacted on restricted funds as some support costs have now been allocated to specific projects.

Family Friends
Notes to the financial statements
For the year ended 31 March 2021

7 Analysis of expenditure - prior year

	Basis of allocation	Cost of raising funds £	Charitable Activities Befriending & Mentoring Services £	Support costs £	Governance costs £	2020 Total £	2019 Total £
Staff costs	Staff time	15,824	134,507	-	7,912	158,243	158,566
Direct costs	Direct	9,288	12,458	-	-	21,746	26,811
Premises costs	Staff time	-	-	13,635	-	13,635	13,438
Staff recruitment/training	Staff time	-	-	5,986	-	5,986	3,800
Office costs/comms	Staff time	-	-	25,542	-	25,542	20,510
Depreciation	Staff time	-	-	532	-	532	532
Audit & Accountancy fees	Staff time	-	-	-	10,060	10,060	9,302
Other Governance costs	Staff time	-	-	-	166	166	161
		25,112	146,965	45,695	18,138	235,910	233,120
Support costs		4,810	40,885	(45,695)	-	-	-
Governance costs		1,909	16,229		(18,138)	-	-
Total expenditure 2020		31,831	204,079	-	-	235,910	233,120
Total expenditure 2019		23,836	209,284	-	-	233,120	

Of the total expenditure, £63,833 was unrestricted (2019: £55,193) and £172,077 was restricted (2019: £177,927).

8 Net expenditure for the year

This is stated after charging	2021	2020
	£	£
Operating lease rentals:		
Property	12,250	11,387
Depreciation	694	532
Auditor's remuneration:		
Audit fees	4,080	4,000
Under provision in 2020	-	256
Total remuneration charged in the year	<u>4,080</u>	<u>4,256</u>

Family Friends
Notes to the financial statements
For the year ended 31 March 2021

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:	2021	2020
	£	£
Salaries and wages	129,459	139,150
Social security costs	9,488	10,833
Employer's contribution to defined contribution pension schemes	7,568	8,261
	<u>146,515</u>	<u>158,244</u>

No employee received emoluments of more than £60,000.

The total employee benefits including pension contributions of the key management personnel were £146,515 (2020: £158,244).

The charity trustees were not paid or received any benefits from employment with the Trust in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No Charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021	2020
	No.	No.
Charitable activities	4	5
	<u>4</u>	<u>5</u>

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Office equipment £	Total £
Cost		
At the start of the year	20,398	20,398
Additions in year	1,050	1,050
At the end of the year	<u>21,448</u>	<u>21,448</u>
Depreciation		
At the start of the year	20,054	20,054
Charge for the year	694	694
At the end of the year	<u>20,748</u>	<u>20,748</u>
Net book value		
At the end of the year	<u>700</u>	<u>700</u>
At the start of the year	<u>344</u>	<u>344</u>

All of the above assets are used for charitable purposes.

Family Friends
Notes to the financial statements
For the year ended 31 March 2021

12 Debtors

	2021	2020
	£	£
Trade debtors	-	9,583
Prepayments	4,924	2,377
	<u>4,924</u>	<u>11,960</u>

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	4,253	818
Taxation and social security	5,678	3,379
Other creditors	838	1,075
Accruals	4,360	5,991
Deferred income	83,771	58,013
	<u>98,900</u>	<u>69,276</u>

Deferred income

	2021	2020
	£	£
Balance at the beginning of the year	50,300	83,796
Amount released to income in the year	(50,300)	(83,796)
Amount deferred in the year	83,771	50,300
Balance at the end of the year	<u>83,771</u>	<u>50,300</u>

Deferred income comprises of grants received in the current year which relate to future periods.

14a Analysis of net assets between funds - current year

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	700	-	700
Net current assets	136,568	27,972	164,540
Net assets at the end of the year	<u>137,268</u>	<u>27,972</u>	<u>165,240</u>

14b Analysis of net assets between funds - prior year

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	344	-	344
Net current assets	112,634	38,621	151,255
Net assets at the end of the year	<u>112,978</u>	<u>38,621</u>	<u>151,599</u>

Family Friends
Notes to the financial statements
For the year ended 31 March 2021

15a Movements in funds - current year

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Befriending & Mentoring Services	38,621	169,193	179,842	-	27,972
Total restricted funds	<u>38,621</u>	<u>169,193</u>	<u>179,842</u>	<u>-</u>	<u>27,972</u>
Unrestricted funds:					
General funds	112,978	52,905	28,615	-	137,268
Total unrestricted funds	<u>112,978</u>	<u>52,905</u>	<u>28,615</u>	<u>-</u>	<u>137,268</u>
Total funds	<u>151,599</u>	<u>222,098</u>	<u>208,457</u>	<u>-</u>	<u>165,240</u>

15b Movements in funds - prior year

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Befriending & Mentoring Services	38,135	172,563	172,077	-	38,621
Total restricted funds	<u>38,135</u>	<u>172,563</u>	<u>172,077</u>	<u>-</u>	<u>38,621</u>
Unrestricted funds:					
General funds	126,116	50,695	63,833	-	112,978
Total unrestricted funds	<u>126,116</u>	<u>50,695</u>	<u>63,833</u>	<u>-</u>	<u>112,978</u>
Total funds	<u>164,251</u>	<u>223,258</u>	<u>235,910</u>	<u>-</u>	<u>151,599</u>

Purposes of restricted funds

Befriending & Mentoring Services

The income of the charity includes grants received for specific restricted projects.

16 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Property	
	2021	2020
	£	£
Due within one year	12,250	12,250
Due within two to five years	36,750	49,000
	<u>49,000</u>	<u>61,250</u>

There is a five year lease for the offices at 73 St Charles Square from 01 Jan 2020 which is due for renewal on 01 January 2025.

Family Friends
Notes to the financial statements
For the year ended 31 March 2021

17 Legal status of the charity

The charity is a company limited by guarantee incorporated in England and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

18 Related party transactions

There are no related party transactions to disclose for 2021 (2020: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

19 Post Balance Sheet events

The Trustees have considered the effect of COVID-19 on the activities and finances of the charity. COVID-19 has impacted the charity in the immediate short term but has not impacted the charity's ability to continue as a going concern. A robust set of systems have been put in place to mitigate against any risks in response to the COVID-19 pandemic.