

**BEFRIEND**

**Charity number: 1072538**

**ANNUAL REPORT & FINANCIAL STATEMENTS**

**FOR THE YEAR ENDING**

**31 MARCH 2025**



**BEFRIEND**

**ANNUAL REPORT & FINANCIAL STATEMENTS  
for the Financial Year ended 31 March 2025**

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## **BEFRIEND**

### **Legal and Administrative Details for the Financial Year ended 31 March 2025**

#### **Status**

The organisation is registered as a charity with the Charity Commission.

#### **Governing document**

The charity is an unincorporated association whose purposes and administration are regulated by a Constitution which was adopted in 18th September 1998 (amended by resolutions passed on 19 December 2001)

**Charity Number:** 1072538

**Registered Address:** Boundary House, Boston Road, Hanwell, W7 2QE

**Chief Executive Office:** Rachel Hill

**Accounts Examiner:** Solutions Accountancy & Bookkeeping Ltd.; 1 The Mews, Little Brunswick Street, Huddersfield HD1 5JL

**Bank:** CAF Bank Ltd.; 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4 JQ

## **BEFRIEND**

### **REPORT OF THE TRUSTEES**

**For the year ended 31 March 2025**

The Trustees present their report and financial statements for the year ended 31 March 2025.

The legal and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements and the Statement of Recommended Practice FRS 102.

#### **Public Benefit Statement**

The trustees of BEfriend have reviewed and considered the Charity Commission's guidance on public benefit. We affirm that all of our programs are designed and delivered to benefit the public. No private interests are served, and all activities are directed at achieving positive outcomes for people experiencing isolation living in the London Boroughs of Ealing and Hounslow.

### **Structure, Governance and Management**

BEfriend is an unincorporated association which is registered as a charity with the Charity Commission (number 1072538) with a written constitution dated 18 September 1998 (copies available on request). All trustees are members of the Scheme, and volunteers are asked if they would like to be members. The Charity has documented policies in all key areas.

The responsibility for the overall strategy and management of the operations and property of the Scheme is vested in the Management Committee comprising trustees, while the CEO is responsible for the day to day administration and running of the Scheme. The CEO attends the eight-weekly trustee meetings to report on progress and to participate in the discussions and decision-making process.

Trustees are recruited from members of the local community. Currently six of the nine positions are filled and embrace serving volunteers as well as experience in accounting, finance, law and the voluntary sector. Trustees are recruited via the local Volunteer Centre and by personal contacts. Such appointments are made with a view to the balance of skills and experience of benefit to the Charity's management. Any trustees thus co-opted shall hold office until the next Annual General Meeting when they will be eligible for election. At each AGM one third of the Management Committee shall retire from office but shall be eligible for re-election. The members who retire by rotation shall be those who have been longest in office from the date of their last election. The Management Committee elect from among themselves a Chair, Vice Chair(s) and a Treasurer all of which are honorary appointments. Such appointments are valid only until the conclusion of the Management Committee meeting subsequent to the next AGM but may be renewed.

A risk assessment is carried out annually as part of the business planning process and actions taken to mitigate or contain the risks identified. In terms of financial risks, the trustees review the cash flows regularly and ensure sufficient funds are available.

## Financial Review

### Financial Review

#### Income:

In the year to 31 March 2025, the charity reported a surplus of £41,835 (2024: £13,926) and a total funds balance of £189,068 (2024: £147,233). The charity's annual income was principally generated through grants obtained from multiple sources, supplemented by small donations and other incomes.

Hounslow grant funding totalling £65,991 has been deferred to the subsequent financial year.

#### Expenditure:

In the past year, our expenditure rose to £448,127 (2024: £387,864) in line with income.

#### Reserves:

The Charity maintains a reserve policy to ensure financial stability and cover unexpected costs in line with Charity Commission guidance. At the year-end, the total of unrestricted funds and reserves stood at £107,101.

The Trustees aim to maintain a Closedown Reserve ("Designated Funds"), to cover the costs of the organisation's closure, at a level of approximately three months of average overhead costs. After adjusting for deferred income the Trustees consider the Closedown Reserve of £60,000 to be sufficient. The Trustees continue to review the figure regularly to account for changes in the financial position of the Charity.

## Objectives and Activities

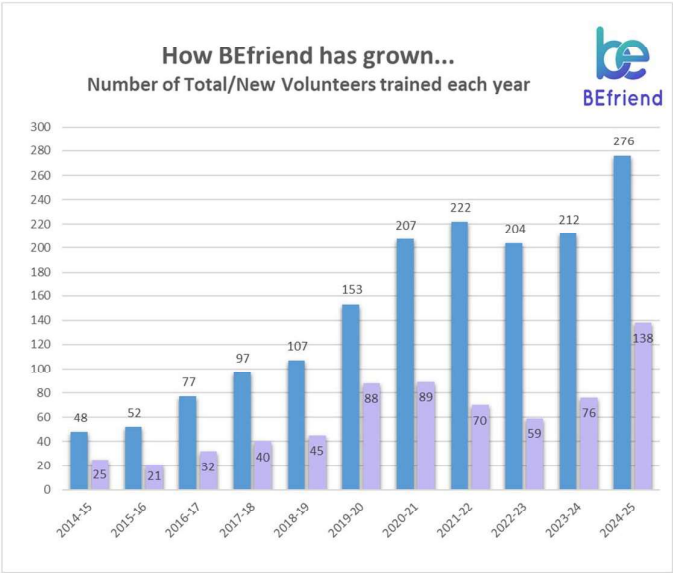
### Overview

BEfriend was set up in 1994 as The Volunteer Link Scheme under the umbrella of the then Ealing Voluntary Service Council (now Ealing Community and Voluntary Service) and has operated as an independent charity since September 2002 with the sole aim of providing one-to-one volunteer befriending to people within the London Borough of Ealing who are severely isolated and housebound as a result of physical or sensory disability, infirmity or illness. In 2023, the Constitution was amended to include the neighbouring Borough of Hounslow

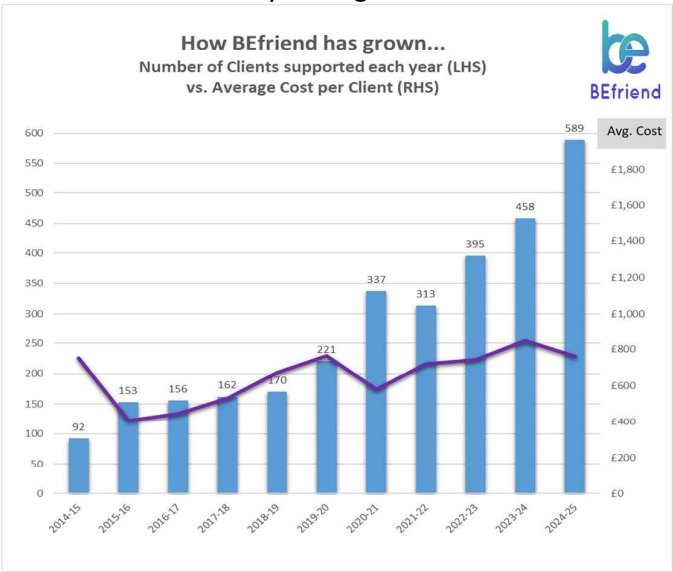
Through recruiting, training and providing quality ongoing support to volunteers, the charity aims to establish sustainable befriending relationships to support some of the most isolated and vulnerable adults. Given limited resources (including volunteer numbers) we target our service at those who are most isolated and who have little social contact and support, with the aim of improving their quality of life, access to services and physical and emotional well-being. Our service also promotes volunteering and social cohesion through providing a safe environment for people to contribute to their local community.

How we have grown over the years.

Over the last year, despite a continuing difficult volunteer recruitment climate, 276 individuals volunteered with us at some point. This is an increase on 212 in the previous year and 138 new volunteers were trained, which is a record number. The success has been as a result of increased awareness through volunteer recruitment campaigns, including two new videos, and paid advertising through social media.



589 individuals received support from BEfriend over the year, which is a significant increase on the previous year (458). This number is made up of 321 who received one-to-one befriending, 12 who received group befriending as part of our Linked Minds monthly groups, and 135 who received regular telephone support but were never matched with a volunteer within the year, either because they no longer needed the support, or they were on the waiting list for a volunteer. A further 121 were assessed as appropriate and initially supported before struggling to engage and ending. In addition to the 589 who received support, 178 clients were not accepted onto our service due to not meeting the criteria. In these circumstances we always signpost to other services where possible. BEfriend remains very cost-conscious and continues to operate as professionally and efficiently as possible. The cost per client has decreased and is almost the same as it was 10 years ago.



## Achievements and Performance 2024-25

### 30 years of BEfriend

BEfriend began in 1994 as The Volunteer Link Scheme, and so 2024 marked 30 years of befriending in Ealing! To celebrate, we held an Afternoon Tea Party which was attended by 27 clients, 24 volunteers and joined by staff, trustees, ex-trustees. The Mayors of Ealing and Hounslow, and James Murray MP. It was a great celebration where we all shared lots of food and cups of tea and coffee, accompanied by live music from Marc Olivier. Pictured are Julia Macrae, Chair of Trustees; Rachel Hill, CEO; Cllr Yvonne Johnson, Mayor of Ealing, and Cllr Karen Smith, Mayor of Hounslow.



### Creating more connections



Our 30<sup>th</sup> Anniversary party was just one of the social events we held during the year. Since 2020, part of our strategy has been to create more opportunities for people to meet each other. We know that volunteer befrienders make a big difference to the isolation experienced by our clients, but being able to meet others in similar situations can make an even more significant and ongoing difference. In addition to the large joint tea party in September, we held two other successful tea parties in Ealing and Hounslow over the year, as well as six smaller trips, including Kew Gardens, Syon Park and the Sky Garden. We also continued to hold our monthly Linked Minds Support Group which provided more opportunities for clients to build confidence and get to know others. These groups have been happening monthly for the last few years in Ealing, and this year we have started them in Hounslow! We are looking forward to seeing new friendships made through both groups.



## Creating more connections- Christmas Hampers

In December, we once again ran our Hamper Campaign, enabling us to give a small gift to each of our clients. We raised £1700 through our online appeal which enabled us to put together and deliver over 200 hampers! We were delighted to work with students and staff from Cranford College again who put so much care into packaging the hampers ready to be delivered.



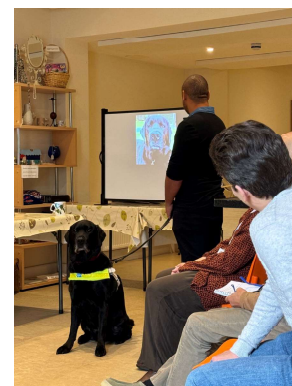
*"Thank you for the splendid BEfriend gift, full of really useful things."*

*"To all at BEfriend, a big hug and a thank you for the kind Christmas parcel received from you today, what a lovely and thoughtful idea. May you all have the good fortune to receive lovely surprises this Christmas."*

## Increased support to volunteers

An important part of our strategy is to increase the amount of support provided to our volunteers. Over the year, we held eight volunteer meetings (four held at a venue, and four held online for those who preferred this option). In addition to this, we held two social events- a thank you event in June for Volunteers' Week, held at The Kings Arms, Brentford, and a Festive party in December held at The William Hobbayne Centre.

The topics of the volunteer meetings over the year were: Neurodiversity, Self Care, Confidence Building and Tackling Tricky Conversations, which was led by Jo Berry, International Speaker and Founder of the Charity Building Bridges for Peace. As well as these sessions, we have delivered further optional training sessions which have included Bereavement and Befriending, Dementia Awareness, and an online Mental Health Awareness course. We were able to deliver Visual Impairment Awareness Training for the first time, and towards the end of the year we were able to deliver Wheelchair Training for volunteers who may be required to push a client in a wheelchair. Our Wheelchair Training is delivered in house following our staff being trained to deliver the training, and this is now held regularly.





## Team Day

In October, the BEfriend staff team got together at The London Museum of Water and Steam for a day looking at the bigger picture. It was good to take time out of the day-to-day work and reflect back on the last year, and look at where we are headed as a charity. The day was facilitated by Rob Taylor of Impatient Management.



## Connect Ealing

The Connect Ealing consortium has now been running for a whole year. This is an Ealing Council funded consortium with the aim of creating community connections for all ages. Connect Ealing is led by BEfriend who are the lead delivery partner, and work together with Age UK Ealing, Home Start Ealing, Ealing Mencap, CAIA, EASE and Contact Ealing. Together, we have provided supportive home visits for parents and carers of young children up to the age of 5 years; support and connection for parents and carers of children with disabilities and special educational needs; after school clubs and holiday clubs for children of primary school age; youth clubs for high school age children; clubs for young people and adults with special educational needs; employment support for adults with special educational needs; wellbeing activities for adults of all ages including yoga and mindfulness; careers support sessions; mental health peer support groups; support groups for survivors of domestic violence; telephone befriending for older adults; face-to-face befriending for adults of all ages; specialist mental health face-to-face befriending; social groups and lunch clubs and digital inclusion sessions.



## What our clients have said

We always love receiving feedback from our clients. Here are a few comments which have been made over the last year:

*"I think the befriending service offers a valuable outlet. Too many people suffering from mental health problems. Through BEfriend I have found another local facility which I recently became a member of. I appreciate and value BEfriend"*

*"A touch of the outside world. A connection to the rest of the world".*

*"It's an outlet for thoughts and friendship"*

*"Thank you for your support, and see you at the next Afternoon Tea Party!"*

*"I've got nothing bad to say at all. It's a first class service you provide!"*

## Our Impact in Numbers

### *Clients*

- **535** new referrals were received over the year.  
**313 of these were for Ealing:**
  - **185** of these for the Befriending Project
  - **128** of these for Linked Minds**222 were for Hounslow:**
  - **150** of these for the Befriending Project
  - **72** of these for Linked Minds
- **767 clients** received support at some point during the year, either through one-to-one Befriending, telephone support, or signposting to more appropriate services.
- **321 clients** were matched with a volunteer at some point during the year
- **12 clients** were matched as part of the regular monthly groups (this is the number of unique individuals as some are also included in the above number of matched clients)

### **We continue to support a diverse community:**

#### **Of all those supported either through one-to-one befriending or telephone support**

- **55%** were from Ethnic Minority groups
- **43%** were White British or Irish
- **2%** did not answer this question

### **Gender Identity**

The gender breakdown of our clients is shown below:

- **Female:** 63%
- **Male:** 36.9%
- **Non- binary:** 0.1%

### **We reach out to all age groups:**

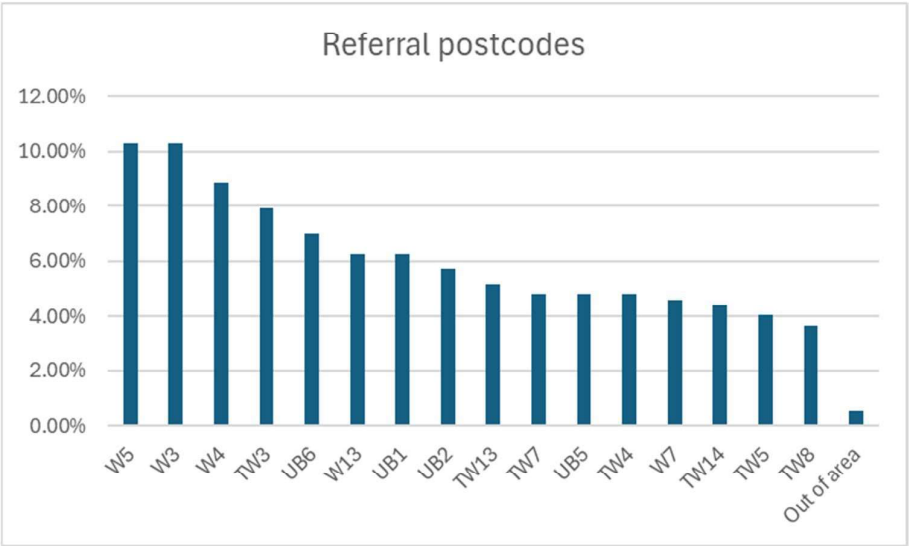
- **61%** of clients were aged **65 or older**
- **39%** of clients were younger than **65**
- **23%** of clients were between **75-84**, which was our largest age group. The largest age range last year was 65-74 so this is a small change.

## **More about our clients- health**

As well as our clients being diverse in ethnicity and age, we support people with a range of physical and mental health needs. **49%** of clients stated their main health condition being **mental health** (which is an increase on 41% last year) with **36%** being **physical health**. The remaining 15% was shared between **Cognitive Impairment (10%- an increase from 4% last year)**, and **Sensory Impairment 4% and Learning Disability (1%)**

More about our clients- location

We have supported people all across the boroughs of Ealing and Hounslow. Out of the 535 new referrals received during the year, the highest percentages were from two areas in the Ealing borough: W5 (Central Ealing) and W3 (Acton). These areas are followed closely by two areas in the Hounslow borough: W4 (Chiswick) and TW3 (Central Hounslow). This is quite a change from last year, when the largest percentage of referrals came from UB5 (Northolt), but over this period less referrals came from this area.



Volunteers

The number of volunteers has increased!

- **276 volunteers** have been working with us during the year which is a significant increase on 212 in the previous year.
- **138 new volunteers** were trained over the year, which was an 82% increase on 76 the previous year!

**Our group of volunteers is well diversified:**

- **64%** of volunteers were from ethnic minority groups
- **27%** of volunteers were White British or Irish
- **9%** chose not to disclose this information
- **35%** of volunteers were 34 or younger
- **13%** of volunteers were 65 or older.
- Our largest age group of volunteers was 35-44 (20%).

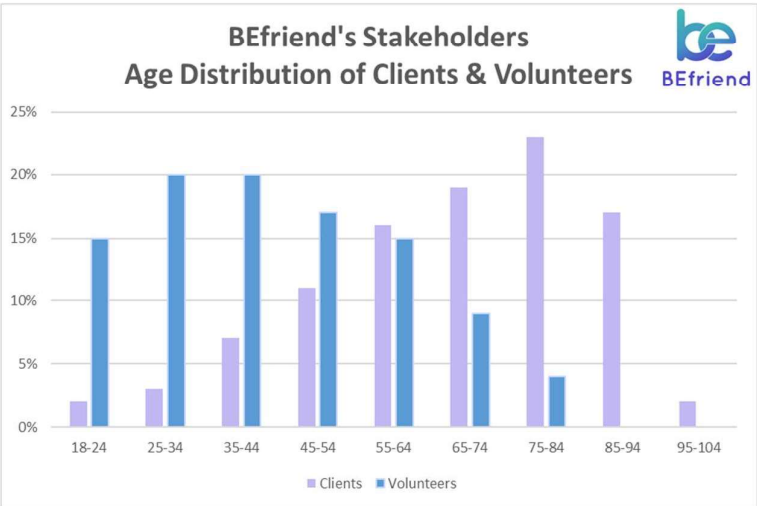
**Volunteers- Gender Identity**

The gender breakdown of our volunteers is shown below. The distribution indicates a much larger proportion of female volunteers, compared with male or non-binary.

- Female: 72%
- Male: 27%
- Non-binary: 1%

**Age and Ethnic Diversity of Clients and Volunteers**

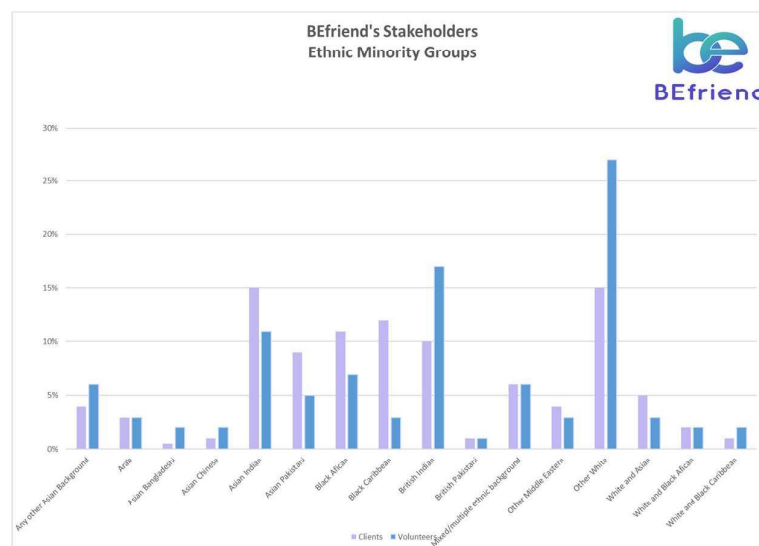
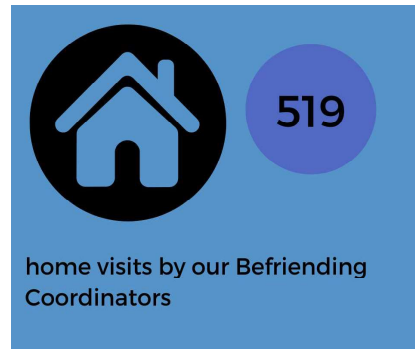
We support clients and volunteers across a broad spectrum of ages and ethnic backgrounds. The charts below show the age distribution of our clients compared to our volunteers, along with the representation of clients and volunteers from ethnic minority backgrounds (64% of our total volunteers and 55% of our total clients).



**Our total support**

- **4437** befriending visits or calls from volunteers totalling **8874 hours**.

- **7773** phone calls to clients by our Befriending Coordinators totalling **888 hours**.
- **519** home visits by our Befriending Coordinators totalling **495 hours**.



## A Huge Thank You...

### ***To our Volunteers***

We are all so grateful to our volunteers for the continuous support to our clients that you give and your commitment to BEfriend.

### ***To our Staff***

Thank you for all the amazing BEfriend team who have continued to work so hard to ensure we are providing a quality service to those who need it the most.

### ***To our Trustees***

Thank you to our supportive group of Trustees who work hard behind the scenes.

### ***To our Funders***

Finally, thank you to our funders for working with us to achieve our aims.

**Rachel Hill**

**CEO**

## BEFRIEND

### REPORT OF THE TRUSTEES For the year ended 31 March 2025

#### Trustees' Responsibilities in relation to the Financial Statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period, which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Make judgments and estimates that are reasonable and prudent,
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

#### Trustees

Trustees who served during the period were as follows:

**J. Macrae**- Chair

**N. Joslin**- Vice-Chair

**E. Ng**- Treasurer

**S. Treszka**

**P. Sahota**- Resigned November 2024

**Dr P. Scolding** – resigned November 2024

**E. D'Souza**- resigned March 2025

**Sebastian Barnes**- co-opted March 2025

**Carl Woodall**- elected November 2024

Trustees will be in office for a period of three years and must then retire. A retiring trustee is eligible for re-election.

Signed on behalf of the trustees:

**J. Macrae, Chair**

Signed by:

*Julia Macrae*

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Date: 1/30/2026

**BEfriend**

**Independent Examiners Report**

**Independent Examiner's Report to the trustees of BEfriend**

I report to the trustees on my examination of the financial statements of BEfriend for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of .

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Solutions Accountancy & Bookkeeping Ltd  
1 The Mews  
Little Brunswick Street  
Huddersfield

HD1 5JL  
27 January 2026

**BEfriend****Statement of Financial Activities****for the year ended 31 March 2025**

		<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
	<b>Notes</b>				
<b>Income and endowments from:</b>					
Donations and legacies	3	66,780	416,021	482,801	389,592
Other trading activities	4	2,999	-	2,999	1,183
<b>Total</b>		<b>69,779</b>	<b>416,021</b>	<b>485,800</b>	<b>390,775</b>
<b>Expenditure on:</b>					
Fundraising & Publicity	5	26,118	-	26,118	48,208
Governance	6	16,794	-	16,794	12,572
Charitable Activities	7	54,536	350,679	405,215	327,084
<b>Total</b>		<b>97,448</b>	<b>350,679</b>	<b>448,127</b>	<b>387,864</b>
Net gains on investments		4,162	-	4,162	11,015
<b>Net income</b>	8	<b>(23,507)</b>	<b>65,342</b>	<b>41,835</b>	<b>13,926</b>
Transfers between funds		-	-	-	-
<b>Net income before other gains/(losses)</b>		<b>(23,507)</b>	<b>65,342</b>	<b>41,835</b>	<b>13,926</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>(23,507)</b>	<b>65,342</b>	<b>41,835</b>	<b>13,926</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		130,608	16,625	147,233	133,307
<b>Total funds carried forward</b>		<b>107,101</b>	<b>81,967</b>	<b>189,068</b>	<b>147,233</b>



**BEfriend****Balance Sheet****at 31 March 2025****Charity No. 1072538**

		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	10	407	86
Investments	11	82,260	78,098
		<u>82,667</u>	<u>78,184</u>
<b>Current assets</b>			
Debtors	12	1,500	1,500
Cash at bank and in hand		181,531	164,261
		<u>183,031</u>	<u>165,761</u>
<b>Creditors: Amount falling due within one year</b>	13	(76,630)	(96,712)
<b>Net current assets</b>		<u>106,401</u>	<u>69,049</u>
<b>Total assets less current liabilities</b>		<u>189,068</u>	<u>147,233</u>
<b>Net assets excluding pension asset or liability</b>		<u>189,068</u>	<u>147,233</u>
<b>Total net assets</b>		<u><u>189,068</u></u>	<u><u>147,233</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	14		
Restricted income funds		81,967	16,625
		<u>81,967</u>	<u>16,625</u>
<b>Unrestricted funds</b>	14		
General funds		42,939	70,608
Designated funds		60,000	60,000
		<u>102,939</u>	<u>130,608</u>
<b>Reserves</b>	14		
Revaluation reserve		4,162	-
		<u>4,162</u>	<u>-</u>
<b>Total funds</b>		<u><u>189,068</u></u>	<u><u>147,233</u></u>

Approved by the trustees on 27 January 2026

And signed on their behalf by:

Signed by:  
  
A16CCF1D5F7A484...  
J. Macrae

Trustee

27 January 2026

**BEfriend****Statement of Cash flows****for the year ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income per Statement of Financial Activities</b>	41,835	13,926
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	282	83
(Decrease)/Increase in trade and other payables	(20,082)	78,989
<b>Net cash provided by operating activities</b>	<u>22,035</u>	<u>92,998</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(603)	-
<b>Net cash used in investing activities</b>	<u>(603)</u>	<u>-</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>	21,432	92,998
<b>Cash and cash equivalents at the beginning of the year</b>	164,261	71,264
<b>Cash and cash equivalents at the end of the year</b>	<u>185,693</u>	<u>164,262</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	181,531	164,261
	<u>181,531</u>	<u>164,261</u>

**BEfriend****Notes to the Accounts****for the year ended 31 March 2025****1 Accounting policies****Basis of preparation and note on going concern and material uncertainty**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The Trustees have prepared the financial statements on a going concern basis. In reaching this conclusion, the Trustees have reviewed the charity's forecasts and cash flow projections for a period of at least twelve months from the date of approval of these financial statements.

The Trustees note that in 2026, several significant multi-year grants are due to expire. Given the current economic climate and the competitive fundraising landscape, this creates uncertainty regarding the charity's ability to maintain existing income levels beyond the current funding cycle.

To mitigate this risk, the Trustees have implemented the following actions:

**Diversification of Income:** The Fundraising Lead is actively executing a strategy to identify and secure new funding streams, with a consistent pipeline of high-quality applications being submitted to Trusts and Foundations

**Strategic Partnerships:** The charity is in active dialogue with Local Authority partners to explore and secure ongoing commissioned funding and service-level agreements.

While the Trustees remain confident in the charity's operational model, the successful outcome of these fundraising activities is not certain. These conditions indicate that a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern. Should the charity be unable to continue its operations, adjustments would be necessary to write down the value of assets and provide for further liabilities. The financial statements do not include the adjustments that would result if the charity were unable to continue as a going concern.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**BEfriend****Notes to the Accounts****Income**

Recognition of income      Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure      Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies      Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts      Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities      These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help      The value of any volunteer help received is not included in the accounts.

Investment income      This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets      This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets      This includes any gain or loss on the sale of investments.

**Expenditure**

Recognition of expenditure      Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds      These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities      These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable      All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs      These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure      These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Befriend**

**Notes to the Accounts**

**Tangible fixed assets and depreciation**

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

Fixtures, fittings & equipment	33% straight line
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Laptops and mobile IT equipment are written off completely in the year of acquisition.

Items costing less than £50 are written off completely in the year of acquisition.

**Trade and other 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 and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts.

In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other 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.

**BEfriend****Notes to the Accounts****2 Statement of Financial Activities - prior year**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>
<b>Income and endowments from:</b>			
Donations and legacies	89,714	299,878	389,592
Other trading activities	1,183	-	1,183
<b>Total</b>	<b>90,897</b>	<b>299,878</b>	<b>390,775</b>
<b>Expenditure on:</b>			
Fundraising & Publicity	36,842	11,366	48,208
Governance	11,869	703	12,572
Charitable Activities	49,400	277,684	327,084
<b>Total</b>	<b>98,111</b>	<b>289,753</b>	<b>387,864</b>
Net gains on investments	11,015	-	11,015
<b>Net income</b>	<b>3,801</b>	<b>10,125</b>	<b>13,926</b>
<b>Net income before other gains/(losses)</b>	<b>3,801</b>	<b>10,125</b>	<b>13,926</b>
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<b>3,801</b>	<b>10,125</b>	<b>13,926</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	126,807	6,500	133,307
<b>Total funds carried forward</b>	<b>130,608</b>	<b>16,625</b>	<b>147,233</b>

**3 Income from donations and legacies**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	66,780	416,021	482,801	389,592
	<u>66,780</u>	<u>416,021</u>	<u>482,801</u>	<u>389,592</u>

**4 Income from other trading activities**

	<b>Unrestricted</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Other trading activities	2,999	2,999	1,183
	<u>2,999</u>	<u>2,999</u>	<u>1,183</u>

**Befriend****Notes to the Accounts****5 Expenditure on fundraising and publicity**

	<b>Unrestricted</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<i>Fundraising trading costs</i>			
Fundraising costs	19,441	19,441	30,722
Staff recruitment	329	329	2,794
Publicity/Research/Volunteer recruitment	5,987	5,987	14,394
Memberships	361	361	298
	<u>26,118</u>	<u>26,118</u>	<u>48,208</u>

**6 Expenditure on governance**

	<b>Unrestricted</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<i>Governance costs</i>			
Salaries and other costs	5,500	5,500	5,287
Accounting and examiner fees	6,148	6,148	3,463
DBS Checks	2,877	2,877	1,553
HR Support	2,269	2,269	2,269
	<u>16,794</u>	<u>16,794</u>	<u>12,572</u>

**7 Expenditure on charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Employee costs	8,903	338,784	347,687	285,708
Volunteer & project costs	2,751	11,895	14,646	12,226
Premises costs	23,490	-	23,490	10,560
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	282	-	282	83
General administrative costs	19,110	-	19,110	18,507
	<u>54,536</u>	<u>350,679</u>	<u>405,215</u>	<u>327,084</u>

**8 Net income before transfers**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	282	83

**BEfriend****Notes to the Accounts****9 Staff costs**

	<b>2025</b>	<b>2024</b>
Salaries and wages	366,413	316,700
	<u>366,413</u>	<u>316,700</u>

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

**10 Tangible fixed assets**

	<b>Fixtures, fittings &amp; equipment £</b>	<b>Total £</b>
<b>Cost or revaluation</b>		
At 1 April 2024	1,128	1,128
Additions	603	603
At 31 March 2025	<u>1,731</u>	<u>1,731</u>
<b>Depreciation and impairment</b>		
At 1 April 2024	1,042	1,042
Depreciation charge for the year	282	282
At 31 March 2025	<u>1,324</u>	<u>1,324</u>
<b>Net book values</b>		
At 31 March 2025	<u>407</u>	<u>407</u>
At 31 March 2024	<u>86</u>	<u>86</u>

**11 Investments**

	<b>Other investments - Unlisted £</b>	<b>Total £</b>
<b>Cost or revaluation</b>		
At 1 April 2024	78,098	78,098
Revaluation	4,162	4,162
At 31 March 2025	<u>82,260</u>	<u>82,260</u>
<b>Net book values</b>		
At 31 March 2025	<u>82,260</u>	<u>82,260</u>
At 31 March 2024	<u>78,098</u>	<u>78,098</u>

**12 Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Other debtors	1,500	1,500
	<u>1,500</u>	<u>1,500</u>



**Befriend****Notes to the Accounts****13 Creditors:**

amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other taxes and social security	8,318	8,143
Accruals	2,321	2,287
Deferred income	65,991	86,282
	<u>76,630</u>	<u>96,712</u>

**14 Movement in funds**

	<b>At 1 April 2024</b>	<b>Incoming resources (including other gains/losses) £</b>	<b>Resources expended £</b>	<b>At 31 March 2025 £</b>
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Ealing Befriending	16,625	106,831	(116,706)	6,750
Hounslow	-	201,802	(126,585)	75,217
Linked Minds	-	105,786	(105,786)	-
Volunteer Training	-	1,602	(1,602)	-
<i>Total</i>	<u>16,625</u>	<u>416,021</u>	<u>(350,679)</u>	<u>81,967</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	70,608	69,779	(97,448)	42,939
<b>Designated funds:</b>	60,000	-	-	60,000
<i>Total</i>	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
<b>Revaluation Reserves:</b>				
Revaluation fund	-	4,162		4,162
<i>Total revaluation reserves</i>	<u>-</u>	<u>4,162</u>		<u>4,162</u>
<b>Total funds</b>	<u>147,233</u>	<u>489,962</u>	<u>(448,127)</u>	<u>189,068</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investments exceed their historical cost.

Restricted funds:

Ealing Befriending

Hounslow

Linked Minds

Volunteer Training

**BEfriend**

**Notes to the Accounts**

**15 Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	407	-	407
Investments	82,260	-	82,260
Net current assets	31,184	75,217	106,401
	<u>113,851</u>	<u>75,217</u>	<u>189,068</u>

**16 Reconciliation of net debt**

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	164,261	17,270	181,531
	<u>164,261</u>	<u>17,270</u>	<u>181,531</u>
Net debt	<u>164,261</u>	<u>17,270</u>	<u>181,531</u>

**BEfriend****Detailed Statement of Financial Activities****for the year ended 31 March 2025**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income and endowments from:</b>				
Donations and legacies				
Donations and legacies	66,780	416,021	482,801	389,592
	<u>66,780</u>	<u>416,021</u>	<u>482,801</u>	<u>389,592</u>
Other trading activities				
Other trading activities	2,999	-	2,999	1,183
	<u>2,999</u>	<u>-</u>	<u>2,999</u>	<u>1,183</u>
<b>Total income and endowments</b>	<b>69,779</b>	<b>416,021</b>	<b>485,800</b>	<b>390,775</b>
<b>Expenditure on:</b>				
Costs of fundraising & publicity				
Fundraising costs	19,441	-	19,441	30,722
Staff recruitment	329	-	329	2,794
Publicity/Research/Volunteer recruitment	5,987	-	5,987	14,394
Memberships	361	-	361	298
	<u>26,118</u>	<u>-</u>	<u>26,118</u>	<u>48,208</u>
<b>Total of expenditure on fundraising &amp; publicity</b>	<b>26,118</b>	<b>-</b>	<b>26,118</b>	<b>48,208</b>
Governance costs				
Salaries and other costs	5,500	-	5,500	5,287
Accounting and examiner fees	6,148	-	6,148	3,463
DBS Checks	2,877	-	2,877	1,553
HR Support	2,269	-	2,269	2,269
	<u>16,794</u>	<u>-</u>	<u>16,794</u>	<u>12,572</u>
<b>Total of expenditure on governance</b>	<b>16,794</b>	<b>-</b>	<b>16,794</b>	<b>12,572</b>
Employee costs				
Salaries/wages	4,109	337,335	341,444	280,692
Staff training	2,764	-	2,764	1,898
Staff - Clinical Supervision	2,030	-	2,030	1,340
Staff expenses	-	1,449	1,449	1,778
	<u>8,903</u>	<u>338,784</u>	<u>347,687</u>	<u>285,708</u>
Motor and travel costs				
Volunteers - Expenses	-	4,765	4,765	2,651
Volunteer - Training & Safeguarding	27	4,546	4,573	2,822
Volunteer - Motivation Events	963	-	963	820
Festive Hampers Project	1,752	-	1,752	2,435
Other Project Costs	9	2,584	2,593	3,498

**BEfriend****Detailed Statement of Financial Activities**

	2,751	11,895	14,646	12,226
Premises costs				
Rent	23,490	-	23,490	10,560
	23,490	-	23,490	10,560
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, fittings & equipment	282	-	282	83
Bank charges	60	-	60	60
General insurances	2,908	-	2,908	2,464
Software, IT support and related costs	8,352	-	8,352	10,604
Stationery and printing	3,272	-	3,272	1,065
Sundry expenses	181	-	181	455
Telephone, fax and broadband	4,337	-	4,337	3,859
	19,392	-	19,392	18,590
<b>Total of expenditure of other costs</b>	54,536	350,679	405,215	327,084
<b>Total expenditure</b>	97,448	350,679	448,127	387,864
Net gains on investments	4,162	-	4,162	11,015
	(23,507)	65,342	41,835	13,926
<b>Net income</b>				
<b>Net income before other gains/(losses)</b>	(23,507)	65,342	41,835	13,926
Other Gains	-	-	-	-
<b>Net movement in funds</b>	(23,507)	65,342	41,835	13,926
<b>Reconciliation of funds:</b>				
Total funds brought forward	130,608	16,625	147,233	133,307
<b>Total funds carried forward</b>	107,101	81,967	189,068	147,233