

**REGISTERED COMPANY NUMBER: 03599476 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1074800**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

	<b>Page</b>
<b>Reference and Administrative Details</b>	<b>1</b>
<b>Report of the Trustees</b>	<b>2 to 6</b>
<b>Independent Examiner's Report</b>	<b>7</b>
<b>Statement of Financial Activities</b>	<b>8</b>
<b>Balance Sheet</b>	<b>9 to 10</b>
<b>Notes to the Financial Statements</b>	<b>11 to 18</b>
<b>Detailed Statement of Financial Activities</b>	<b>19 to 20</b>

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2024**

<b>TRUSTEES</b>	Mrs F C Torrington Mrs B Crack (resigned 31.12.23) Ms R Calver (resigned 23.10.23) Mr J Phythian Mr L Onyekachi Ebuka Mrs F J Berry Mr A K Vowles (resigned 23.10.23) Mr C M Waters (resigned 14.11.23) Mr P B A Roberts (appointed 3.1.24)
<b>REGISTERED OFFICE</b>	1 The Croft Sudbury Suffolk CO10 1HN
<b>REGISTERED COMPANY NUMBER</b>	03599476 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1074800
<b>INDEPENDENT EXAMINER</b>	Seago and Stopps Chartered Certified Accountants 61 Station Road Sudbury Suffolk CO10 2SP

# **SUFFOLK BEFRIENDING SCHEME FOR PEOPLE WITH LEARNING DISABILITIES**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

### **THE IMPACT OF OUR WORK**

The Befriending Scheme (TBS) has been providing friendship and learning opportunities for adults (16yrs+) from vulnerable groups since its formation in 1989. The charity has grown to offer support beyond its original members with learning disabilities and now offers services to those with mild mental health conditions, older people, and families with children under 5yrs. The scheme has a proven track record of providing, and will continue to provide, supportive learning and leisure services to vulnerable adults throughout Suffolk.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims for the public benefit**

TBS will continue to develop its services and support to ensure that they meet the needs of our members and our communities and are aligned to the charity's objectives of relieving and rehabilitating people and families who face multiple disadvantage through their learning, physical, mental and age-related experience or situation, resident in East Anglia, in such ways as the charity think fit.

We will continue to work with key stakeholders and commissioners to offer support for vulnerable adults and children and help to design and develop additional support to meet the changing needs of vulnerable people in our community.

#### **Significant activities**

We continue to offer a broad range of activities to our members across the county, providing a variety of indoor and outdoor sessions to give people as much choice as possible. We offer everything from fun music and crafts sessions, developing life skills in our cookery classes, to personal development through pre-employability training.

At the Red Rose Community Farm, members have the opportunity to interact with friends, staff, volunteers and our animals. The objective is to increase the number of members that attend the Tuesday to Friday sessions on a daily basis to a total of 15. Currently the maximum daily total is 12. The Business Development Manager is working hard to increase our profile both in the community and with social work teams and commissioners wherever possible.

#### **The trustee board**

I replaced Bharatti Crack as acting chairman in September 2023. Piers Roberts who has recently joined the board will take over the role as chairman in due course, but it was decided it was good for him to learn about the charity before taking the lead role on the board. The board consists of five very committed and hardworking trustees.

# **SUFFOLK BEFRIENDING SCHEME FOR PEOPLE WITH LEARNING DISABILITIES**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The Red Rose Community Farm in Lindsey continues to establish itself in its new setting and to flourish. This is largely due to the generosity of James Buckle and Heathpatch Ltd, who created the opportunity for TBS to move to the new site which is now being leased to the charity. In November the Heathpatch team worked on laying new paths from the car park to the portacabins, allowing members to safely transfer from the minibus.

The pathways to all the other animal areas and buildings are scheduled to be started in early Spring once the weather allows.

A particular mention should be made of the commitment and hard work put in by the TBS staff team, their families and volunteers who continue to go above and beyond to get and keep the farm developing and functioning.

The new site offers sufficient space for two portacabins, more polytunnels and additional housing for the poultry and animals, as well as a large parking area.

Due to lack of funding our Mindful Monday project has paused. We have funding to offer family days on Mondays during school holidays. We have also begun to receive school visits on a Monday. Pupils from Pot Kiln Primary School have attended 3 times so far and have booked a further 5 visits. We also use Mondays to work with a few dedicated volunteers who put their hand to all tasks physical!

From Tuesday to Friday as at the end of March 2024, a total of 21 members attend the farm. Some attend just one day a week whilst others for 2, 3 or even 4 days a week.

On the last Friday of the month TBS has a stall at the Sudbury Farmers Market selling plants and herbs grown at the farm, and a variety of crafts depending on the season e.g. bird houses, wooden snowmen, plant/tool holders. The stall is run by TBS staff members and the members who visit the farm, giving members another opportunity to build confidence, social and transferable skills.

Maintaining consistent membership and attendance at our hub groups has been an ongoing challenge. We faced challenges with venue availability, recruiting and retaining suitable staff, and funding. As a result of these difficulties we reluctantly closed the hubs in Stowmarket and Ipswich. We continue to run the hubs in Sudbury, Lowestoft and Haverhill, along with our Children in Need funded project in Sudbury. Membership numbers for the Out and About sessions has slightly increased.

#### **Fundraising activities**

We were fortunate enough to be very well supported by our sponsors Drage and Tozer, local opticians, and Perrywood Garden Centre, Sudbury. Their fundraising efforts and generous allowances have meant that we were able to purchase some huge wheelchair accessible vegetable trugs, fruit trees, professional signage for around the farm, compost, kneeling pads, secateurs and a whole lot more! Our sensory garden is well on the way to completion.

We are also thankful for the ongoing support of our regular monthly donors, and all the individuals/organisations that have made significant contributions in support of our services this year.

This year we were delighted to receive a donation of £13,265 from the father of one of our members at Red Rose Community Farm. He had auctioned a collection of computer and technical equipment on his YouTube channel which has 1000's of followers.

# **SUFFOLK BEFRIENDING SCHEME FOR PEOPLE WITH LEARNING DISABILITIES**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

### **FINANCIAL REVIEW**

#### **Principal funding sources**

The level of grant income/large donations raised during FY23/24 has almost halved compared with FY22/23, clearly demonstrating the huge challenges faced by charities in the current climate. Suffolk County Council continues to support many of our members with personal budgets enabling them to regularly enjoy the groups and services we offer, contributing a large proportion of our total income through spot purchasing subscriptions. Income derived from other members has increased again this year, with more members choosing to pay for attendances on a more flexible pay-as-you-go basis giving them the freedom to choose services independently.

New income streams this year include monthly sales of produce and garden equipment grown and created by our members, and from local schools who are using their allocated SEND funding to bring pupils to the care farm. This is an area we are hoping to expand on over the coming months.

Grant funders this year include (amongst others) West Suffolk Council; Activities Unlimited; Children In Need; L D Rope Third Charitable Settlement Fund; several local councillors across Suffolk, providing much needed funds to continue running our core befriending and hub group services; NHS CYP; Babergh & Mid Suffolk Council, whose CIL funding has allowed us to continue with capital works at the farm in Lindsey. Once again, we must thank Suffolk Community Foundation for their generous and continued support in all areas of the charity's work. We are grateful to each and every one of our donors - both corporate and personal - for their valuable contributions to the charity during this challenging year.

#### **Investment policy and objectives**

Under the Memorandum and Articles of Association, TBS has the power to make an investment which trustees see fit. The trustees have considered the most appropriate policy for investing funds.

No investments have been made to date and at present funds are left on account with the company's bankers.

#### **Reserves policy**

The trustee board has examined TBS' requirements for reserves in light of the main risks to the organisation and agreed the following policy.

In line with previous years the trustees have deemed it wholly necessary to maintain minimum reserves equivalent to at least six months core expenditure to provide the ability to meet redundancy costs, legal and accountancy costs until the time of expiry of the lease.

The trustees consider that should no further funding or income be received this reserves fund would enable the charity to provide staff and creditors sufficient notice of charity closure.

It is also necessary to maintain reserves to fund fixed assets and other maintenance and replacement.

# **SUFFOLK BEFRIENDING SCHEME FOR PEOPLE WITH LEARNING DISABILITIES**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

### **FUTURE PLANS**

Our strategic plan for the next two years includes five key themes: Recovery and Development, Innovation, Equality Diversity and Inclusion (EDI), Sustainability and Collaboration.

Like many charities, fundraising is an ongoing struggle as we work so closely with local authorities with reduced budgets and face the impacts of the cost of living crisis. In response, we have re-focused some staff on fundraising and grant activity, to increase our chances for securing vital funds. We will continue to seek regular, sustained funding, as well as one-off grants to ensure as consistent a flow of income as possible.

We will continue to monitor closely the performance of our existing hub groups to ensure they stay financially viable and provide the best services and activities for our members. We are working with staff and volunteers to develop plans for seeking out new members.

Future plans include offering 'Home School' sessions for SEND children who are unable to attend specialist schools, as there are not enough spaces available; engaging with dementia sufferers and their families/carers, offering a men's group at the farm, and continuing to hold regular community events. Having a calendar of regular events should build engagement, raise our profile, fundraise and demonstrate our impact to potential partners so that with their support, we can expand our reach and services. We plan to offer through funding from Activities Unlimited, a project to host SEND families once a month for weekends at the farm.

As the care farm at Lindsey develops, there are opportunities in the near future for us to acquire an additional site to develop another farm. This new site would be in partnership with Suffolk County Council, and would increase the services we offer in one of our focus areas in the county. We are excited to see how these plans develop over the next year.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The company was incorporated on 17 July 1998, is limited by guarantee and does not have a share capital. The income of the company must be applied only towards the promotion of its objects as set out in its Memorandum and Articles of Association.

#### **Directors and appointment of new trustees**

The charity is organised so that the trustees meet regularly to manage its affairs. All directors of the company are also trustees of the charity, and there are no other trustees. The board has the power to appoint additional trustees as it considers fit to do so.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

### **ACCOUNTANTS**

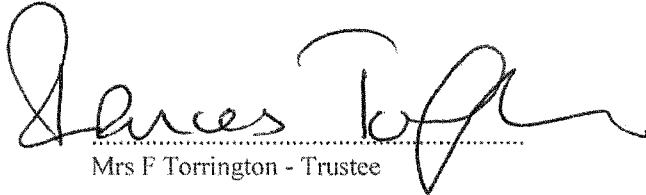
A resolution proposing Seago and Stopps be re-appointed as accountants of the charity will be put to the Annual General Meeting.

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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 3 July 2024 and signed on its behalf by:

  
Mrs F Torrington - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**Independent examiner's report to the trustees of SUFFOLK BEFRIENDING SCHEME FOR PEOPLE WITH LEARNING DISABILITIES ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.



John Seago FCCA

The Association of Chartered Certified Accountants

Seago and Stopps  
Chartered Certified Accountants  
61 Station Road  
Sudbury  
Suffolk  
CO10 2SP

Date: 8 JUL 2024

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	23,857	66,927	90,784	219,060
Other trading activities	3	221,643	-	221,643	192,110
Investment income	4	2,860	-	2,860	2,706
Other income	5	<u>4</u>	<u>-</u>	<u>4</u>	<u>423</u>
<b>Total</b>		<u>248,364</u>	<u>66,927</u>	<u>315,291</u>	<u>414,299</u>
<b>EXPENDITURE ON</b>					
Raising funds		505	-	505	475
<b>Charitable activities</b>					
Direct charitable expenditure		326,022	117,264	443,286	557,209
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>227</u>
<b>Total</b>		<u>326,527</u>	<u>117,264</u>	<u>443,791</u>	<u>557,911</u>
<b>NET INCOME/(EXPENDITURE)</b>		(78,163)	(50,337)	(128,500)	(143,612)
<b>Transfers between funds</b>	16	<u>8,236</u>	<u>(8,236)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(69,927)	(58,573)	(128,500)	(143,612)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>192,796</u>	<u>224,451</u>	<u>417,247</u>	<u>560,859</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>122,869</u>	<u>165,878</u>	<u>288,747</u>	<u>417,247</u>

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**BALANCE SHEET  
31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	17,478	161,550	179,028	210,065
<b>CURRENT ASSETS</b>					
Stocks	12	4,100	-	4,100	4,250
Debtors	13	43,860	-	43,860	19,706
Cash at bank and in hand		<u>68,761</u>	<u>54,225</u>	<u>122,986</u>	<u>209,125</u>
		116,721	54,225	170,946	233,081
<b>CREDITORS</b>					
Amounts falling due within one year	14	(6,330)	(49,897)	(56,227)	(25,899)
<b>NET CURRENT ASSETS</b>		<u>110,391</u>	<u>4,328</u>	<u>114,719</u>	<u>207,182</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		127,869	165,878	293,747	417,247
<b>PROVISIONS FOR LIABILITIES</b>	15	(5,000)	-	(5,000)	-
<b>NET ASSETS</b>		<u>122,869</u>	<u>165,878</u>	<u>288,747</u>	<u>417,247</u>
<b>FUNDS</b>	16				
Unrestricted funds				122,869	192,796
Restricted funds				<u>165,878</u>	<u>224,451</u>
<b>TOTAL FUNDS</b>				<u>288,747</u>	<u>417,247</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the 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

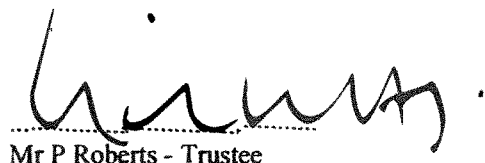
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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.

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**BALANCE SHEET - continued  
31 MARCH 2024**

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

The financial statements were approved by the board of trustees and authorised for issue on .....08/07/2024..... and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'P Roberts', is written over a dotted line.

Mr P Roberts - Trustee

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Leasehold improvements	- 10% on cost
Plant and vehicles	- 20% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Office equipment	- 25% on reducing balance and 20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

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

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

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

The charity enters into basic financial instrument transactions, as appropriate and as and when required, that result in the recognition of financial assets and liabilities within the financial statements such as accounts receivable and payable, bank loans, lease and hire purchase and lease contracts.

**Fundraising costs**

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of the staging of special fundraising events.

**2. DONATIONS AND LEGACIES**

	31.3.24	31.3.23
	£	£
Donations and gifts	23,857	3,086
Grants receivable	<u>66,927</u>	<u>215,974</u>
	<u>90,784</u>	<u>219,060</u>

	Restricted Funds £	Unrestricted Funds £	31.3.24 Total Funds £	31.3.23 Total Funds £
Suffolk Community Foundation	11,543	-	11,543	14,000
Babergh & Mid Suffolk District Council - CIL Funding	2,520	-	2,520	60,907
NHS - CYP NDD support services	13,264	-	13,264	-
Boshier-Hinton Foundation - Boccia funding	2,000	-	2,000	-
SCC Activities unlimited	8,676	-	8,676	8,600
WSCCG Fund	-	-	-	26,524
Stowmarket Town Council	-	-	-	400
SCC - Councillor directed support grants	5,020	-	5,020	-
LD Rope Third Charitable Settlement	5,000	-	5,000	-
Henry Smith Charity	-	-	-	30,000
Suffolk County Council - Engaged Communities	-	-	-	30,816
Power to Change	-	-	-	10,000
Children in Need	11,674	-	11,674	19,456
West Suffolk Council - Community Chest (Leiston)	5,000	-	5,000	5,267
Suffolk County Council	-	-	-	6,454
Donations and gifts	-	23,857	23,857	3,086
Other miscellaneous grants	2,230	-	2,230	3,550
	<u>66,927</u>	<u>23,857</u>	<u>90,784</u>	<u>219,060</u>

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**3. OTHER TRADING ACTIVITIES**

	31.3.24	31.3.23
	£	£
Fundraising events	17,439	4,408
Merchandise and other income	9,206	4,434
Membership income	83,013	75,189
Spot purchasing subscriptions	106,985	103,079
Employer NI allowance	<u>5,000</u>	<u>5,000</u>
	<u>221,643</u>	<u>192,110</u>

Fundraising activities raised an amount of £17,439 (2023: £4,409) during the year. The costs associated with fundraising income are included within direct charitable expenditure.

**4. INVESTMENT INCOME**

	31.3.24	31.3.23
	£	£
Interest on UK cash deposits	<u>2,860</u>	<u>2,706</u>

**5. OTHER INCOME**

	31.3.24	31.3.23
	£	£
DBS checks	<u>4</u>	<u>423</u>
	<u>4</u>	<u>423</u>

**6. NET INCOME/(EXPENDITURE)**

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

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	31,901	26,292
Deficit on disposal of fixed assets	<u>-</u>	<u>24,445</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

During the year there were no payments made to trustees (2023: £227 - paid to 3 trustees) for travel expenses.

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**8. STAFF COSTS**

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

	31.3.24	31.3.23
Volunteer co-ordinators	3	3
Office and administrative staff	5	5
Farm workers	<u>6</u>	<u>6</u>
	<u>14</u>	<u>14</u>

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

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,086	215,974	219,060
Other trading activities	192,110	-	192,110
Investment income	2,706	-	2,706
Other income	<u>423</u>	<u>-</u>	<u>423</u>
<b>Total</b>	<u>198,325</u>	<u>215,974</u>	<u>414,299</u>
<b>EXPENDITURE ON</b>			
Raising funds	475	-	475
<b>Charitable activities</b>			
Direct charitable expenditure	361,189	196,020	557,209
Other	<u>227</u>	<u>-</u>	<u>227</u>
<b>Total</b>	<u>361,891</u>	<u>196,020</u>	<u>557,911</u>
<b>NET INCOME/(EXPENDITURE)</b>	(163,566)	19,954	(143,612)
<b>Transfers between funds</b>	<u>1,256</u>	<u>(1,256)</u>	<u>-</u>
<b>Net movement in funds</b>	(162,310)	18,698	(143,612)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	355,106	205,753	560,859
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>192,796</u>	<u>224,451</u>	<u>417,247</u>



**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**10. FEES FOR THE EXAMINATION OF THE ACCOUNTS**

	31.3.24	31.3.23
	£	£
Independent examiners fees	<u>2,995</u>	<u>2,775</u>

**11. TANGIBLE FIXED ASSETS**

	Leasehold improvements £	Plant and vehicles £	Fixtures and fittings £	Office equipment £	Totals £
<b>COST</b>					
At 1 April 2023	237,843	56,319	17,116	49,170	360,448
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>864</u>	<u>864</u>
At 31 March 2024	<u>237,843</u>	<u>56,319</u>	<u>17,116</u>	<u>50,034</u>	<u>361,312</u>
<b>DEPRECIATION</b>					
At 1 April 2023	87,106	13,979	12,138	37,160	150,383
Charge for year	<u>19,016</u>	<u>8,468</u>	<u>1,244</u>	<u>3,173</u>	<u>31,901</u>
At 31 March 2024	<u>106,122</u>	<u>22,447</u>	<u>13,382</u>	<u>40,333</u>	<u>182,284</u>
<b>NET BOOK VALUE</b>					
At 31 March 2024	<u>131,721</u>	<u>33,872</u>	<u>3,734</u>	<u>9,701</u>	<u>179,028</u>
At 31 March 2023	<u>150,737</u>	<u>42,340</u>	<u>4,978</u>	<u>12,010</u>	<u>210,065</u>

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**12. STOCKS**

	31.3.24	31.3.23
	£	£
Stocks	<u>4,100</u>	<u>4,250</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade debtors	24,993	8,830
VAT	993	-
Prepayments	<u>17,874</u>	<u>10,876</u>
	<u>43,860</u>	<u>19,706</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade creditors	946	883
Social security and other taxes	3,772	-
VAT	-	176
Other creditors	1,223	11,621
Accruals and deferred income	<u>50,286</u>	<u>13,219</u>
	<u>56,227</u>	<u>25,899</u>

**15. PROVISIONS FOR LIABILITIES**

	31.3.24	31.3.23
	£	£
Potential employee settlement	<u>5,000</u>	<u>-</u>

Since May 2023, the charity has been involved in an employment tribunal action brought by an employee who is claiming disability discrimination, bullying and harassment.

The tribunal is due to be heard in May 2025. The employee joined the organisation in June 2022 and has been on long-term sick leave since April 2023. The charity has and will continue to robustly defend all accusations made in the claim.

The trustees have investigated the claims and are confident in supporting management that the claims made are baseless and cannot be substantiated.

Although the trustees acknowledge that the charity is not at fault in any of the accusations, the trustees are concerned that the claim has and continues to act as a significant distraction to management and management time that could be put to more positive use. However, the trustees have recognised the benefit to the charity in settling the claim as soon as possible. The trustees have therefore recommended an upper full and final settlement amount of approximately £5,000, which represents a 2 month notice period figure, which has been provided for in the accounts.

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**16. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
Unrestricted funds	192,796	(78,163)	8,236	122,869
<b>Restricted funds</b>				
Restricted funds	224,451	(50,337)	(8,236)	165,878
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>417,247</u>	<u>(128,500)</u>	<u>-</u>	<u>288,747</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted funds	248,364	(326,527)	(78,163)
<b>Restricted funds</b>			
Restricted funds	66,927	(117,264)	(50,337)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>315,291</u>	<u>(443,791)</u>	<u>(128,500)</u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
Unrestricted funds	355,106	(163,566)	1,256	192,796
<b>Restricted funds</b>				
Restricted funds	205,753	19,954	(1,256)	224,451
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>560,859</u>	<u>(143,612)</u>	<u>-</u>	<u>417,247</u>

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted funds	198,325	(361,891)	(163,566)
<b>Restricted funds</b>			
Restricted funds	215,974	(196,020)	19,954
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>414,299</u>	<u>(557,911)</u>	<u>(143,612)</u>

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
Unrestricted funds	355,106	(241,729)	9,492	122,869
<b>Restricted funds</b>				
Restricted funds	205,753	(30,383)	(9,492)	165,878
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>560,859</u>	<u>(272,112)</u>	<u>-</u>	<u>288,747</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted funds	446,689	(688,418)	(241,729)
<b>Restricted funds</b>			
Restricted funds	282,901	(313,284)	(30,383)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>729,590</u>	<u>(1,001,702)</u>	<u>(272,112)</u>

**17. RELATED PARTY DISCLOSURES**

During the year the charity received donations without conditions from trustees totalling £1,500.

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and gifts	23,857	3,086
Grants receivable	<u>66,927</u>	<u>215,974</u>
	90,784	219,060
<b>Other trading activities</b>		
Fundraising events	17,439	4,408
Merchandise and other income	9,206	4,434
Membership income	83,013	75,189
Spot purchasing subscriptions	106,985	103,079
Employer NI allowance	<u>5,000</u>	<u>5,000</u>
	221,643	192,110
<b>Investment income</b>		
Interest on UK cash deposits	2,860	2,706
<b>Other income</b>		
DBS checks	<u>4</u>	<u>423</u>
<b>Total incoming resources</b>	315,291	414,299
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising costs	505	475
<b>Charitable activities</b>		
Wages	263,770	315,471
Employer NI	20,037	24,661
Employer pension contributions	7,153	8,319
Rent and rates	26,376	32,871
Insurance	4,370	4,015
Light and heat	5,881	4,870
Telephone	3,867	3,432
Office stationery, postage and software	3,977	5,796
Advertising and marketing	2,275	3,000
Staff/volunteer travelling and expenses	8,797	9,704
Internal staff training	1,300	1,810
Carried forward	347,803	413,949

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	31.3.24 £	31.3.23 £
<b>Charitable activities</b>		
Brought forward	347,803	413,949
Repairs and renewals	2,866	34,777
Beneficiary costs	24,690	23,290
Computer expenses	4,808	4,992
Assington farm animal costs	6,921	4,874
Mini bus running costs	<u>4,875</u>	<u>3,525</u>
	391,963	485,407
<b>Other</b>		
Trustees' expenses	-	227
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	113	186
<b>Governance costs</b>		
Sundry expenses	4,992	13,072
Accountancy fees	3,565	3,505
Professional fees	2,426	530
Subscriptions	3,326	3,771
Potential employee settlement	5,000	-
Depreciation - leasehold improvements	19,016	16,239
Depreciation - fixtures and fittings	12,885	10,054
Loss on disposal of assets	<u>-</u>	<u>24,445</u>
	<u>51,210</u>	<u>71,616</u>
Total resources expended	<u>443,791</u>	<u>557,911</u>
<b>Net expenditure</b>	<u><u>(128,500)</u></u>	<u><u>(143,612)</u></u>