

Company registration number: 04002287

Charity registration number: 1082452

Westminster Befriend a Family

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Field Sullivan Limited
70 Royal Hill
Greenwich
London
SE10 8RF

Westminster Befriend a Family

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Westminster Befriend a Family

Reference and Administrative Details

Trustees	Xi Chu
	Anthony Gibson
	Vicky Kafetzi
	Noreen Sumra
	Sabrina Vashisht
	Ravi Verma
	Matthew Wright
	Grace Xia
	Catherine Mahony
Secretary	
Principal Office	18 Buckingham Palace Road London SW1W 0QP
Company Registration Number	04002287
Charity Registration Number	1082452
Bankers	NatWest
	Victoria (B)
	POB 1357
	169 Victoria Street
	London SW1E 5NA
Independent Examiner	Field Sullivan Limited
	70 Royal Hill
	Greenwich
	London
	SE10 8RF

Westminster Befriend a Family

Trustees' Report

Chair's Report

Welcome to our Annual Report for 2020/2021.

We're reflecting on a year that was defined by Covid but which saw WBAF step up, so that our mentors were there for people when they most needed to access our services.

We've seen a huge increase in the number of people we've supported - this year we provided mentoring for 75 young people and 21 women, nearly four times as many as in the previous year. This is partly due to significantly increased needs in this unusual year, but also as a result of our plan to develop our partnerships, so that we can reach more people.

We're hugely thankful to all the volunteers who stepped up at this time, enabling us to expand. Our highly trained and resourceful volunteers are the engine of our organisation, and their constant care and enthusiastic dedication is what has enabled us to provide meaningful support to our target groups in this Borough.

The organisation has been responsive, flexible and adaptable at a time when the circumstances we all found ourselves in appeared bleak and strange. We've grown in this challenging time, and it has taught us that our high-quality mentoring programmes delivered by compassionate, experienced and dedicated mentors are needed now more than ever before. We took mentoring online and developed specialised resources for volunteers so they could provide rapid and relevant support, enabling us to continue to provide safe and engaging mentoring without interruption, despite the challenges. We've taken time to listen to and learn from our clients, volunteers, stakeholders and other organisations so that we could develop new programmes to better meet changing needs, such as our Mentoring for Mums programme, which has grown from strength to strength over the year.

To manage this growth, we have increased fundraising efforts which have more than doubled our income this year, which rose to £260,881 as we accessed new donors and vital emergency funds for Covid. We give a huge thanks to all our donors, corporate friends and individuals who stood by us this year.

We're proud that despite the huge growth in the people we support, and the expansion of our team, our expenditure increased by only 50% compared to last year, at £149,074, meaning we have become highly efficient. We've accessed funds that will enable us to invest in our digital infrastructure, future-proofing our work, and building on these efficiencies further still.

Our staff team has increased and we have developed our board of Trustees, who continue to be generous with their time and skills in providing the strategic support that the organisation has needed this year. We have developed a strategy that will enable us to reach more people in the coming years, and we thank you in advance for your support in helping us deliver it.

Noreen Sumra
Chair of Trustees

Westminster Befriend a Family

Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Trustees

Xi Chu (appointed 14 September 2020)

Anthony Gibson (appointed 8 June 2021)

Vicky Kafetzi

Noreen Sumra

Sabrina Vashisht

Ravi Verma (appointed 8 June 2021)

Matthew Wright (appointed 2 April 2021)

Grace Xia (appointed 8 June 2021)

Objectives and activities

Public benefit

Activities undertaken to further public benefit

Our Charity's purposes as set out in the company's memorandum of association are to benefit the public by:

1. Safeguarding, protecting and preserving the good health - both mental and physical - of children and parents
2. Preventing cruelty to or maltreatment of children
3. Relieving sickness, poverty and need amongst children and parents of children
4. Promoting the education of the public in better standards of childcare within the area of Westminster and its environs.

We achieve this through provision of a volunteer mentoring service for parents, children and young people and peer support for mothers, which together can address the social, emotional and practical needs of families. Our suite of programmes tackle loneliness; improve wellbeing; enable people to identify and meet the goals they set for themselves; and connect people to their community and the services they need so that they can independently manage the challenges they face.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Westminster Befriend a Family

Trustees' Report

The sections below describe how these activities deliver public benefit:

The effects of the Covid 19 pandemic made the last year one of exceptional challenge to many, particularly the people WBAF serves. We have seen this in the huge surge in demand for our services: this year we mentored nearly 100 young people and women, nearly four times as many as the previous year. Our mentors enabled people to manage the impacts of the pandemic and subsequent lockdowns, including isolation, mental health struggles and financial concerns, and our rapid sign-posting and referral ensured families had access to food and digital equipment needed for home schooling when they needed it. We recognise that the effects of the pandemic will continue to be felt by the people we serve for years to come, and we intend to be there to help them recover and thrive.

The growth we saw was also due to a planned expansion and improvement; in June 2020 we launched a five-year strategy based on five pillars to direct our ambitions. The objectives of this strategy are expanding our reach through programme **Growth**, demonstrating and enhancing our **Impact**, increasing client and volunteer **Engagement**, improving our **Efficiency** and building our financial **Sustainability**. Despite the impact of the pandemic, we have made significant progress in all of these objectives, with highlights from the first year of our strategy as below.

Growth: In August we re-designed our programme of support for families, launching the Mentoring for Mums programme in October, which has resulted in us doubling the number of women with children we worked with this year. We formed partnerships with like-minded organisations which increased our access to young people who needed our services, that gave us increased access to young people facing multiple challenges, enabling us to work with nearly five times as many new young people as in the previous year. To reach this scale, by the end of the year our team grew from 1.6 people to four.

Impact: Having introduced a comprehensive monitoring and evaluation system, we know that our programmes are having the intended effect: When young people start our programme, only 36% of participants say they often or always feel confident. By the end of the programme, this has more than doubled to 75%. In our programme of mentoring for women with children, initially nearly a third of women told us that they never or rarely feel able to manage their problems, but by the end this had reduced by half, and nearly two thirds felt they could always or often manage their problems.

Engagement: As well as establishing a comprehensive monitoring and evaluation system to routinely gather feedback, we launched a large-scale consultation process including surveys, focus groups and interviews with clients, volunteers and partners enabling us to co-design our Mentoring for Mums programme, launched in October 2020. Participants told us that they would like regular sessions with a volunteer who would listen and help them find solutions to a problem or plan towards life goals, with a focus on emotional support, confidence-building and combatting loneliness. In response, we restructured our programme to feature more well-being and coaching style approaches, which resulted in quadrupling the number of new people we supported this year.

Efficiency: Improving our outreach with partnerships and streamlining our processes has meant we can reach more people at a lower cost. Our per capita cost this year was half that of the previous year, the lowest it has been in five years.

Sustainability: Assiduous fundraising that more than doubled our income, taking advantage of rapid response funds for Covid. We have established a diverse range of income streams, maintaining our traditional donors, identifying new donors and obtaining multi-year contracts for added security. We ended the year in a strong position to continue to grow to meet increasing needs.

Westminster Befriend a Family

Trustees' Report

Programme Performance

Broadening Horizons

This year our mentoring programme for young people supported 75 individuals, nearly five times as many as the previous year. In terms of programme delivery, lockdown meant that face to face meetings were not always possible, and in March 2020 we introduced online mentoring, developing safeguarding measures and specialised training to ensure mentors and mentees safely received consistent and quality mentoring. We developed resources in the form of our weekly email bulletin, packed with tailored resources to help people navigate the challenges they face, and facilitating rapid signposting and referral.

Around half of the young people we mentored were aged 14 – 16, and 11% were in the newly extended range of young people from 18 – 25, recognising the increased pressures this group faced. In an almost perfect reversal of last year's figures, 66% of our participants were girls and young women, which we attribute to our collaboration with a partner offering employability workshops, which attracted more female participants. In our diversity monitoring, we ask people to describe their ethnicity in their own words, and only 5% described themselves as White British, with 95% of our mentees coming from minoritized communities. The majority (37%) described themselves as having African or Caribbean heritage, followed by 26% who described themselves as being South Asian. 11% of participants specified themselves as having European heritage, 9% described their ethnicity as Middle Eastern/Arabic and 9% described a mixed heritage, each of whom described their distinct ethnic makeup.

We widened our reach to also cover people in the neighbouring boroughs, and we found that 44% of our participants came from outside Westminster this year. Of those in Westminster, 37% live in the five most deprived wards in the borough, according to the latest City Profile.

Having introduced systematic monitoring and evaluation, we're now better able to gauge the impact of mentoring on the young people we support. 85% of young people told us that working with a mentor had improved their life, and all would recommend WBAF to their friends or family. Young people gave an average rating of 4.6 out of 5, an increase of 0.3 on last year's score. In post-mentoring feedback, young people told us-

"I feel mentally stable and a better person;"

"Mentoring helped me achieve new goals which help to better me as a person. My mentor taught me how to create boundaries and know what I do not like and what I do like when it comes to friendships. It has been a great 6 months;"

"Before the mentoring, I was very shy, and tended to avoid public speaking. However, during the Programme I was able to do 3 virtual talks and presentations. Additionally, I managed to access new opportunities, in terms of work experiences which has enabled me to build my network."

"I was very anxious about my future before meeting my mentor, she helped clear any misconceptions I had and get started on finding the right path for me."

Young people told us the best thing about their mentoring experience was

"Having deep and interesting conversation and being able to meet up with someone when we could do face to face;"

"Having someone who would listen to me and support me instead of me going back into depression."

"Having someone to always talk to who's supportive."

"Being matched with someone with similar interests, this means that you can relate more, and have in common to talk about."

Westminster Befriend a Family

Trustees' Report

Mentoring for Mums

Having previously observed a decline in participation, this year we commissioned a specialist consultant to conduct a review and overhaul of our former befriending programme, and launched the re-designed 'Mentoring for Mums' or M4M programme. Following a comprehensive consultation with service users, volunteers and partners, we identified unmet needs and created a more structured, focused and supportive programme that would enable women with children aged five+ to identify and achieve their goals, with a focus on well-being and coaching style approaches. This year we supported 21 women through M4M, with four times as many new clients and double the number of people assisted. With an average family size of 3, we can assume that 63 people including family members have benefited from this service.

While our programme is open to everyone, we designed M4M to meet the needs of those who most need support, 82% of women participating in the programme were single parents, a 7% increase on last year. In 77% of families, children were eligible for free school meals, a reliable proxy indicator of disadvantage. Just over 40% of our clients came from the five most deprived wards in the borough, suggesting that our programmes are reaching those most in need of support. In terms of ethnicity, 39% of participants described themselves as being Middle Eastern/Arabic, just over a fifth described themselves as being of South Asian Heritage, 11% gave their ethnicity as European, and 17% described themselves as White British or other White.

Assessing the impact of the programme, 86% of women said having a mentor had changed their lives, and all would recommend WBAF to their friends or family. At the start of the programme, 55% of women said they never or rarely felt confident, while at the end of their mentoring, this had reduced to 14%, and 57% say they often feel confident. We know that women who complete our mentoring programme have increased levels of satisfaction with their lives: at the start of the programme, 64% of women rated their overall satisfaction with their lives as six or less out of ten, while by the end of their mentoring, this had reduced to 43% and all other participants rated their satisfaction as eight or more out of ten.

Women who completed the programme told us

"I feel like I have achieved my goals in terms of support I needed and much more than I was expecting from my mentor."

"My mentor is so helpful and lovely, I liked her a lot, she is supportive and good listener and trustworthy which is my problem that I don't trust people easily."

"My mentor helped me improve my confidence and she gave me a lot of advice on how to deal with issues around parenting."

"I am more confident in tackling problems because I understand that small little steps with a good continued routine are part of the process."

"My mentor listened to me and gave good advice. Very friendly too."

For the women our volunteers supported, the best thing about having a mentor was

"Having to talk to someone who would listen to you and let you finish without interrupting, being understanding and supportive towards my needs."

"Having someone who is more objective listening and talking to me regularly, gaining an understanding of where difficulties are and understanding why these difficulties exist."

"My mentor made things more clear and I was able to take daily challenges more slowly and be more organised."

Westminster Befriend a Family

Trustees' Report

Mothers' Support Group

Sadly, due to Covid, in March 2020 we were forced to suspend our Mother's Support Group which we had run weekly with 24 members in Church Street. We switched to communications via WhatsApp, with around 25 members who shared messages with one another to keep in touch. We trialled Zoom meetings but found they weren't popular with women who were trying to manage with all the family in the home, and some were not confident in digital communications. We ensured they knew we were there to support them, and sent out goody bags with self-care items, and a card containing our contact details, and contact details for local support services, including those for domestic violence, aware that incidence of abuse has risen during lockdown. While group meetings were permitted at times in the last year, we found that the women we worked with were extremely risk averse, and didn't feel comfortable travelling to meet as a group. Having maintained a connection with the group, we look forward to re-starting in the next year.

FINANCIAL REVIEW

Treasurer's Report

The financial resilience of the Charity has continued to improve by a significant amount in the last 12 months. This has strengthened the Charity's reserve position and was vital in building a foundation that will enable the Charity to responsibly expand in order to increase the number of individuals and families it can support in the coming years.

The charity retains two principal financial objectives:

1. 'To record a surplus for the financial year' – For the fourth year running, the charity experienced an increase in overall reserves. This year's increase in reserves of £111,807 means the charity has exceeded its target of having six months of unrestricted funding. This was a significant deliverable and especially timely given the onset of the global pandemic since March 2020.
2. 'To further diversify our funding sources' – funding from donors remains the core income source. We are of course incredibly grateful for these donations, however, the charity is aiming to diversify its funding to reduce overall financial risk. Since joining the charity, the Director has made excellent progress on this objective. And further work is continuing to build on this progress to expand the network of Corporates who make regular donations; identify additional Trusts and Funds with whom we can enter into relationships; and increase funding from other sources including from individuals, through collections and from fundraising events.

Reserves policy

The Trustees continues to hold the reserve policy to set aside sufficient unrestricted funds to enable the Charity to continue its charitable activities for six months if its income were to sustain a long-term downturn for whatever reason. Whilst the Charity aims to ensure that this situation does not arise and that its long-term viability is maintained, the Trustees consider that having such a reserve policy is prudent practice.

Movement in funds

Total incoming resources in the year amounted to £260,881 (2020: £127,547) leading to an increase of £133,334 in the year. Total outgoing resources were £149,074 (2020: £97,273) indicating an increase of £51,801. Therefore, a net income of £111,807 (2020: £30,274) was generated.

At the end of the year, total reserves were £196,048 (2020: £84,241) of which £169,398 (2020: £76,391) were unrestricted and £26,650 (2020: £7,850) being restricted.

Westminster Befriend a Family

Trustees' Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

WBAF was registered as a charity in 1989. On 25 May 2000 we became a charitable company limited by guarantee. We adopted a Memorandum of Association, which set the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the Charity being wound up, members are required to contribute an amount not exceeding £10.

Recruitment and appointment of the Committee

All Trustees give their time voluntarily and received no benefits from the Charity.

New Trustees are elected annually at the Annual General Meeting and serve for a three-year term before re-election.

Our Board of Trustees had three resignations this year, Fr Owen Higgs, Helen Burrluck and Rob White (Treasurer), who all left for personal reason, and we thank them for their significant contribution to the organisation and its growth. Xi Chu joined us as our new Treasurer in September 2020.

Trustees were required to complete a skills audit, with a view to recruiting additional members to the Board going forward.

Organisational structure

The Trustees met every six to eight weeks to determine policy, review performance, oversee financial management, and receive the CEO's reports on the work of the Charity. Trustees come from a variety of backgrounds and reflect the diversity of Westminster. All Trustees are directors.

The Board appointed a sub-committee with responsibility for reviewing and updating the organisation's policy manual, led by the Chair of Trustees. This review is ongoing.

Risk management

The Trustees conducted a review of the risks to which the Charity may be exposed to, and updated the Risk Register, using the template recommended by the NCVO. This assessment identifies the risk and quantifies its likelihood and impact, setting a target tolerable risk level after controls and mitigation. These have then been rated low, medium and high risks, with sets of actions identified to reduce medium and high risks.

Risk management has been a regular agenda item for Trustee meetings to ensure they remain alert to potential challenges for the organization.

We have identified the following core risk areas which we rate at a medium level or higher, outlining the actions we are undertaking to address these. Risks related to Covid have been identified and addressed with mitigation measures, such that normal function operations are not affected, and risks remain below medium. All other risks are rated as low level following mitigating actions, and are not included here.

Westminster Befriend a Family

Trustees' Report

Risk area	Risk	Risk level	Current Controls	Action
Governance	Board does not reflect experiences or interests of service users, resulting in a lack of relevance, accountability and client autonomy in strategy	Medium	Two trustees are volunteer befrienders/mentors	<p>To recruit, train, mentor and provide ongoing support to individuals representative of WBAF service users to serve as trustees</p> <p>To establish a youth advisory group (Young Ambassadors) to supplement Board decision making</p>
External	Inability to effectively demonstrate impact	Medium	<p>Development of strategy and programme plans clarifying objectives that inform baseline and endline client monitoring</p> <p>Implementation of monitoring frameworks to establish and track functioning of monitoring systems</p>	<p>Investment in CRM system to streamline data collection, management, storage and analysis</p> <p>Investment in hardware (tablets and IT infrastructure) to support effective data collection, management and storage</p>

Westminster Befriend a Family

Trustees' Report

Regulatory and Compliance	WBAF fails to comply with GDPR regulations putting vulnerable clients at risk, presenting litigation and reputational risk	Medium	Password control on all computers and specific documents with sensitive information Protocols for changing passwords in place Security protection against hacking Volunteers trained in confidentiality requirements	Ensure that all forms provide information about how client data will be used, seeking signed consent Review GDPR policies and procedures to ensure that they match WBAF ways of working Ensure all staff and volunteers understand GDPR requirements
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Members of the Committee

Members of the Committee, who are directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 3.

Membership of Local and National Organisations

WBAF has affiliated membership to the National Council for Voluntary Organisations (NCVO), One Westminster, London Voluntary Service Council (LVSC). WBAF is also a member of the Fundraising Standards Board and End Child Poverty, Young Westminster Foundation, London Youth

Westminster Befriend a Family

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Westminster Befriend a Family for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

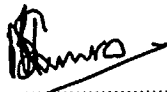
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 27 January 2022 and signed on its behalf by:



.....
Noreen Sumra
Trustee

Westminster Befriend a Family

Independent Examiner's Report to the trustees of Westminster Befriend a Family

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 13 to 26.

Respective responsibilities of trustees and examiner

As the charity's trustees of Westminster Befriend a Family (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 Westminster Befriend a Family 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.

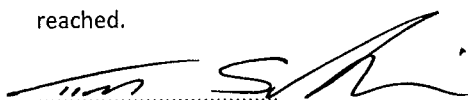
Independent examiner's statement

Since Westminster Befriend a Family'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 because I am a member of ICAEW, 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 Westminster Befriend a Family 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.



Timothy Sullivan FCA
Field Sullivan Limited
70 Royal Hill
London
SE10 8RF

Date: 27/1/22

Westminster Befriend a Family

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:							
Donations and legacies		95,297	106,696	201,993	103,697	23,850	127,547
Charitable activities		58,853	-	58,853	-	-	-
Investment income	5	35	-	35	-	-	-
Total income		154,185	106,696	260,881	103,697	23,850	127,547
Expenditure on:							
Charitable activities		(61,178)	(87,896)	(149,074)	(33,753)	(63,520)	(97,273)
Total expenditure		(61,178)	(87,896)	(149,074)	(33,753)	(63,520)	(97,273)
Net movement in funds		93,007	18,800	111,807	69,944	(39,670)	30,274
Reconciliation of funds							
Total funds brought forward		76,391	7,850	84,241	6,447	47,520	53,967
Total funds carried forward	14	169,398	26,650	196,048	76,391	7,850	84,241

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 14.

Westminster Befriend a Family
(Registration number: 04002287)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	843	-
Current assets			
Debtors	12	8,238	-
Cash at bank and in hand		<u>193,273</u>	<u>88,775</u>
		201,511	88,775
Creditors: Amounts falling due within one year	13	<u>(6,306)</u>	<u>(4,534)</u>
Net current assets		<u>195,205</u>	<u>84,241</u>
Net assets		<u><u>196,048</u></u>	<u><u>84,241</u></u>
Funds of the charity:			
Restricted funds		26,650	7,850
Unrestricted income funds			
Unrestricted funds		<u>169,398</u>	<u>76,391</u>
Total funds	14	<u><u>196,048</u></u>	<u><u>84,241</u></u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 13 to 26 were approved by the trustees, and authorised for issue on 27 January 2022 and signed on their behalf by:



.....
Noreen Sumra
Trustee

Westminster Befriend a Family

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
18 Buckingham Palace Road
London
SW1W 0QP

These financial statements were authorised for issue by the trustees on 27 January 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Westminster Befriend a Family 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Westminster Befriend a Family

Notes to the Financial Statements for the Year Ended 31 March 2021

Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Westminster Befriend a Family

Notes to the Financial Statements for the Year Ended 31 March 2021

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	4 years straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Westminster Befriend a Family

Notes to the Financial Statements for the Year Ended 31 March 2021

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Westminster Befriend a Family

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from donations and legacies

	Unrestricted funds		Restricted funds	Total 2021	Total 2020
	General £		£	£	£
Donations and legacies;					
Appeals and donations	3,591	-		3,591	12,066
Grants, including capital grants;					
Strand Parishes Trust	5,000	-		5,000	-
The Westminster Foundation	-	-	-		10,542
The Westminster Almshouses Foundation	10,000	-		10,000	14,999
Breslaff Centre	1,000	-		1,000	-
Hyde Park Place Estates Charity	4,978	-		4,978	-
Portman Foundation	5,000	-		5,000	-
St Giles in the Fields and William Shelton Charity	-	-	-		13,000
St Giles in the Fields and William Shelton Charity	14,450	-		14,450	-
Westminster Amalgamated Charity	10,000	-		10,000	10,603
The Co-Operative Membership Community Fund	2,822	-		2,822	2,094
Bank of America	-	-	-		38,388
Young Westminster - Brighter Futures	-	-	-		6,837
Young Westminster - Prevents	-	-	-		8,168
BBC Children in Need	-	-	-		10,750
Simon Milton	-	-	-		100
Westminster Foundation	-	15,464		15,464	-
Westminster Foundation	-	26,064		26,064	-
Childhood Trust	15,000	-		15,000	-
National Lottery	-	49,899		49,899	-
City of London	-	9,964		9,964	-
Westminster City Council	-	4,305		4,305	-
Young Westminster - Strengthening the Sector	20,000	-		20,000	-
Edward Harvist Trust	-	1,000		1,000	-
Young Westminster - School Inclusion	3,456	-		3,456	-
	<u>95,297</u>		<u>106,696</u>	<u>201,993</u>	<u>127,547</u>

Westminster Befriend a Family

Notes to the Financial Statements for the Year Ended 31 March 2021

4 Income from charitable activities

	Unrestricted funds	Total 2021
	General £	£
Contractual income	<u>58,853</u>	<u>58,853</u>

5 Investment income

	Unrestricted funds	Total 2021
	General £	£
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>35</u>	<u>35</u>

Westminster Befriend a Family

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Expenditure on charitable activities

	Note	Total 2021 £	Total 2020 £
Marketing		-	92
Other fundraising costs		720	-
Sessional costs		3,809	1,115
Project development		-	3,415
Freelancers		12,490	-
Volunteer expenses		995	499
Funding partnership		34,707	-
Staff costs	9	54,351	50,479
Support costs	7	42,002	41,673
		<u>149,074</u>	<u>97,273</u>

	Activity undertaken directly £	Activity support costs £	Total 2021 £	Total 2020 £
Broadening Horizons	91,530	37,836	129,366	39,467
Befriending/ Mentoring 4 Mums	9,554	3,545	13,099	38,236
Peer Support	5,268	603	5,871	19,569
Signposting and Referral	720	18	738	-
	<u>107,072</u>	<u>42,002</u>	<u>149,074</u>	<u>97,272</u>

£61,178 (2020 - £33,753) of the above expenditure was attributable to unrestricted funds and £87,896 (2020 - £63,520) to restricted funds.

Westminster Befriend a Family

Notes to the Financial Statements for the Year Ended 31 March 2021

7 Analysis of governance and support costs

Support costs

	Note	Total 2021 £	Total 2020 £
Staff costs			
Wages and salaries	9	9,018	6,438
Other staff costs	9	102	-
Fundraising costs		216	216
Rent and rates		21,117	27,717
Office expenses		9,013	4,761
Management Committee Expenses		-	206
Marketing material		-	23
Independent examination		2,000	2,312
Bank charges		255	-
Depreciation of office equipment		281	-
		<u>42,002</u>	<u>41,673</u>

The basis of allocation is indicated by the letter following the descriptions above.

Basis of allocation

Reference	Method of allocation
A	Based on staff costs: Wages and salaries, Other staff costs
B	Based on communication costs: Marketing material
C	Based on total costs: Fundraising costs, Rent and rates, Office expenses, Management committee expenses, Independent examination, Bank charges, Depreciation

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Westminster Befriend a Family

Notes to the Financial Statements for the Year Ended 31 March 2021

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	59,589	56,911
Social security costs	1,590	-
Pension costs	888	-
Other staff costs	<u>1,404</u>	<u>6</u>
	<u>63,471</u>	<u>56,917</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Charitable activities	<u>3</u>	<u>2</u>

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

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	<u>1,124</u>	<u>1,124</u>
At 31 March 2021	<u>1,124</u>	<u>1,124</u>
Depreciation		
Charge for the year	<u>281</u>	<u>281</u>
At 31 March 2021	<u>281</u>	<u>281</u>
Net book value		
At 31 March 2021	<u>843</u>	<u>843</u>

Westminster Befriend a Family

Notes to the Financial Statements for the Year Ended 31 March 2021

12 Debtors

	2021 £
Accrued income	<u>8,238</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,200	-
Accruals	<u>4,106</u>	<u>4,534</u>
	<u>6,306</u>	<u>4,534</u>

14 Funds

Current period - 2021

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
General Funds	76,391	154,185	(61,178)	169,398
Restricted funds				
St Giles in the Fields and William Shelton Charity	7,850	-	(7,850)	-
National Lottery	-	49,899	(49,899)	-
City of London	-	9,964	(4,733)	5,231
Westminster Foundation - rent	-	15,464	-	15,464
VPRU Mayor Fund	-	4,305	(4,305)	-
Edward Harvist Trust	-	1,000	-	1,000
Westminster Foundation	<u>-</u>	<u>26,064</u>	<u>(21,109)</u>	<u>4,955</u>
	<u>7,850</u>	<u>106,696</u>	<u>(87,896)</u>	<u>26,650</u>
Total funds	<u>84,241</u>	<u>260,881</u>	<u>(149,074)</u>	<u>196,048</u>

Westminster Befriend a Family

Notes to the Financial Statements for the Year Ended 31 March 2021

Prior period - 2020

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
<i>General</i>				
General Funds	6,447	103,697	(33,753)	76,391
Restricted funds				
John Lyon's Charity	13,000	-	(13,000)	-
St Giles in the Fields and William Shelton Charity	9,000	13,000	(14,150)	7,850
BBC Children in Need	15,000	10,750	(25,750)	-
Awards for All	8,600	-	(8,600)	-
The London Community Foundation	1,920	-	(1,920)	-
Simon Milton	-	100	(100)	-
	<u>47,520</u>	<u>23,850</u>	<u>(63,520)</u>	<u>7,850</u>
Total funds	<u>53,967</u>	<u>127,547</u>	<u>(97,273)</u>	<u>84,241</u>

15 Analysis of net assets between funds

Current period - 2021

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	843	-	843
Current assets	174,861	26,650	201,511
Current liabilities	<u>(6,306)</u>	<u>-</u>	<u>(6,306)</u>
Total net assets	<u>169,398</u>	<u>26,650</u>	<u>196,048</u>

Westminster Befriend a Family

Notes to the Financial Statements for the Year Ended 31 March 2021

Prior period - 2020

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Current assets	80,925	7,850	88,775
Current liabilities	(4,534)	-	(4,534)
Total net assets	<u>76,391</u>	<u>7,850</u>	<u>84,241</u>

16 Covid-19

During the year the charity's face to face activities have been affected by the outbreak of COVID 19. As a result the charity staff and volunteers have been working remotely to maintain all services as the charity had to temporarily close its office, using telephone, email, video link and webchat to help to continue the majority of the charity's activities. The charity is confident that it will continue its face to face activities once the outbreak has been contained.

17 Related party transactions

There were no related party transactions in the year.