

# BEFRIENDERS WORLDWIDE

England & Wales · Charity number 1146717

## Details

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|                |   |
|----------------|---|
| Status         | Registered  |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">07964782</a>                                |
| Registered     | 2012-03-30  |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

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|         |  |
|---------|--|
| Address | 4 Cambridge Terrace Mews<br>London<br>NW1 4JJ                          |
| Phone   | 07747763554  |
| Email   | <a href="mailto:martin@mltdirections.com">martin@mltdirections.com</a> |
| Website | <a href="http://www.befrienders.org">www.befrienders.org</a>           |

## Activities

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**Objects:** 3.THE CHARITY'S OBJECT FOR THE PUBLIC BENEFIT IS TO IMPROVE THE EMOTIONAL AND MENTAL HEALTH OF PEOPLE WHO ARE EXPERIENCING FEELINGS OF DISTRESS AND DESPAIR AND TO REDUCE THE INCIDENCE OF SUICIDE BY,BUT NOT LIMITED TO:-3.1 ENCOURAGING WORLDWIDE THE ESTABLISHMENT AND DEVELOPMENT OF CENTRES SPECIALISING IN THIS WORK; AND3.2 IDENTIFYING BEST PRACTICES AND SUPPORTING AND PROMOTING THE APPLICATION OF THESE PRACTICES BY THE CENTRES.

**Activities:** To improve the emotional and mental health of people who are experiencing feelings of distress and to reduce the incidence of suicide.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** GREAT BRITAIN, ARGENTINA , AUSTRALIA , BRAZIL , CHINA , CYPRUS , FRANCE , HONG KONG ,HUNGARY , INDIA , ITALY , JAPAN , KENYA , LITHUANIA , MALAYSIA , MAURITIUS , NEWZEALAND , NORWAY , POLAND , PORTUGAL , REPUBLIC OF IRELAND , SERBIA ,SINGAPORE , SOUTH AFRICA , SPAIN , SRI LANKA , ST VINCENT AND GRENADINES ,SWEDEN , THAILAND , UNITED STATES OF AMERICA , ZIMBABWE
- Argentina
- Australia
- Brazil
- China
- Cyprus
- France
- Hong Kong
- Hungary
- India
- Ireland
- Italy
- Japan
- Kenya
- Lithuania
- Malaysia
- Mauritius
- New Zealand
- Norway
- Poland
- Portugal
- Saint Vincent
- Serbia
- Singapore
- South Africa
- Spain
- Sri Lanka
- Sweden
- Thailand
- United States
- Zimbabwe

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-12-31 | £51,261 | £66,470     | -      | -         |
| 2023-12-31 | £40,219 | £58,138     | -      | -         |
| 2022-12-31 | £66,707 | £50,689     | -      | -         |
| 2022-02-28 | £64,459 | £44,677     | -      | -         |
| 2021-02-28 | £50,709 | £41,661     | -      | -         |

## Trustees

| Name                      | Role  | Appointed  |
|---------------------------|-------|------------|
| <b>Neil Grant Hawkins</b> | Chair | 2021-09-06 |
| David Andrew Brodtman     |       | 2015-04-01 |
| Harinda Fonseca           |       | 2024-07-13 |
| MARGARET LOUISE GALLIANO  |       | 2018-01-15 |
| Martin Taylor             |       | 2021-11-17 |
| Nagesh Sood               |       | 2021-11-17 |
| Oscar Monteiro            |       | 2014-11-25 |
| Paulius Skruibis          |       | 2014-10-02 |

**BEFRIENDERS WORLDWIDE**

England & Wales - Charity number 1146717

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# Accounts

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REGISTERED COMPANY NUMBER: 07964782 (England and Wales)  
REGISTERED CHARITY NUMBER: 1146717

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2024  
for  
BEFRIENDERS WORLDWIDE

Nagler Simmons  
Chartered Accountants  
5 Beaumont Gate  
Shenley Hill  
Radlett  
WD7 7AR

BEFRIENDERS WORLDWIDE

Contents of the Financial Statements  
FOR THE YEAR ENDED 31 DECEMBER 2024

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Report of the Trustees  
FOR THE YEAR ENDED 31 DECEMBER 2024

The Board of Befrienders Worldwide (BW) submits its annual report and financial statements for the year ended 31 December 2024.

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The mission of the charity is to improve the emotional and mental health of people who are experiencing feelings of distress and despair and to reduce the incidences of suicide.

##### General activities

Our general activities continued to encourage worldwide establishment and development of centres which specialise in our work: developing and providing education and training tools and services; identifying best practices and supporting and promoting the application of these practices by the centres; developing technological platforms for communication and improved service delivery by the centres; encouraging and promoting applicable research; establishing partnerships with other relationship organisations; and developing material for public awareness campaigns.

##### Conference

In July 2024 our trustees attended the Befrienders Worldwide Conference that was kindly hosted in Colombo by Sri Lanka Sumithrayo. Not only were we able to share practice, skills and experience from five continents, but we had time to build our BW community. There was also the opportunity to celebrate 50 years of incredible service by the team at Sri Lanka Sumithrayo.

##### Seafarers

During the year the charity continued its partnership with a shipping company in Asia to facilitate the provision of emotional support services to the seafaring community of that company. This partnership came to an end at the end of 2024. BW is now focused on expanding our services to offer emotional support to seafarers around the world. This takes the form of a partnership between BW and 5 of our members who are specifically selected as having the experience and skill to respond to contacts from seafarers. Seafarers can access the services of these members through direct links provided within the BW website.

We are very grateful to the Seafarers Charity for the and advice and support they are providing for the development of our service to Seafarers.

##### Benefit to individuals

The majority of our centres are available around the clock every day of the year, to receive calls and other contacts from people who are in emotional distress and may be contemplating suicide. There is no charge for the service which is provided mainly by volunteers who receive specific ongoing training. Often our centres are the only lifeline (literally) for people in distress.

##### Public benefit

In shaping the activities for this financial year, the Trustees have considered the Charity Commission's guidance on public benefit. Both the charity and our centres are very active in their countries in both promoting awareness and addressing the stigma of mental health issues.

Report of the Trustees  
FOR THE YEAR ENDED 31 DECEMBER 2024

## FINANCIAL REVIEW

### Financial position

The results of the charity for the year ended 31 December 2024 are set out in the attached financial statements. A deficit of £15,209 (2023: 17,919) was deducted from the general fund. This year's deficit was after the deduction of costs relating to the conference in Sri Lanka of £16,880.

The charity received income of £25,796 (2023: £25,464) for project management activities which covered project management costs of £10,301 (2023: £9,564) with a resulting gross surplus of £15,495 (2023: £15,900). Further donations were received of £25,465, including £10,000 from a trustee (2023: £14,755).

### Reserves policy

The charity's reserves at the year end were £86,413 (2023: £94,742). The Board of Trustees are of the opinion that reserves should be at least at a level to ensure the charity can run efficiently and meet the needs of the membership and sustain its development. It is Befrienders Worldwide's objective to maintain the accumulated reserves to cover its annual operating cost as a minimum.

In addition to the above reserves, unrestricted, designated funds of £2,908 (2023: £9,788) are set aside for the "Twinning Project" which encourages centres in different countries to work together and exchange best practice. In addition, cash and readily available funds are maintained at a level to at least meet all current liabilities at any given time.

A further £1,321 (2023: £1,321) was held in a restricted fund following a donation by Lifelink Samaritans for the specific purpose of funding membership subscriptions for Samaritans of Wellington Inc. over a 5-year period.

### Going concern

The Board confirms that it has a reasonable expectation that Befrienders Worldwide has adequate resources to continue in operational existence for the foreseeable future and has assets to fulfil all obligations. For this reason, it continues to adopt the going concern basis in preparing these financial statements.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

Befrienders Worldwide Limited is a body incorporated under the Companies Act 2006 as a company limited by guarantee and not having a share capital. The governing documents are the Memorandum and Articles of Association as approved by the members. It is also registered as a charity with the Charity Commission.

### Recruitment and appointment of new trustees

Members of the Board of Trustees are elected for a term of three years, renewable on agreement of the Trustee and the Board. Vacancies for new trustees are identified by the Board taking into consideration the balance of skills required and to reflect the international, multicultural nature of the charity. Candidates are interviewed by a panel of the Board and the appointments are approved at a Board meeting. Upon appointment trustees are required to complete a register of interests and are given a Trustee Handbook that includes the Memorandum and Articles of Association. There is also a formal induction process, and trustees may undertake relevant training where appropriate.

All trustees are non-executive and work for Befrienders Worldwide in a voluntary capacity.

Report of the Trustees  
FOR THE YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Befrienders Worldwide is governed by a Board of Trustees, which comprises the Chair, Deputy Chair, Treasurer and a minimum of two other board members.

Decision making

The Board of Trustees is responsible for the overall governance and strategic direction of Befrienders Worldwide. They meet regularly during the year to consider, determine and review strategy and policy.

Key risks and uncertainties

The Board assesses the risks to which Befrienders is exposed and the mitigation plans in place in order to minimise potential risk.

Risks reviewed cover four key areas :

Governance

Covers all aspects of trustee activities, strategy, charitable purpose/public benefit and the Memorandum and Articles of Association.

Operational Activities

Covers delivery of Befrienders' core activities, day to day operations, health & safety and HR activities.

Finance

Covers all aspects of financial risk.

External environment changes and development

Covers competitor activities, changes in operating environment and changes within Befrienders' stakeholder groups.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07964782 (England and Wales)

Registered Charity number

1146717

Registered office

5 Beaumont Gate

Shenley Hill

Radlett

WD7 7AR

Report of the Trustees  
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees

N G Hawkins (Chair)

D A Brodtman (Deputy Chair)

M L Taylor (Treasurer)

O F Monteiro

M L Galliano

M M Mulindi (Resigned 21 July 2025)

C M Paravithana (Resigned 21 July 2025)

P Skruibis

P Yoskittiphat (Resigned 21 July 2025)

N Sood

L Zeinoun (Resigned 21 July 2025)

H Fonseca ( Appointed 13 July 2024)

Independent Examiner

R S Harris FCCA

Nagler Simmons

Chartered Accountants

5 Beaumont Gate

Shenley Hill

Radlett

WD7 7AR

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 29 September 2025 and signed on its behalf by:

M L Taylor - Treasurer - Trustee

Independent Examiner's Report to the Trustees of  
Befrienders Worldwide

Independent examiner's report to the trustees of Befrienders Worldwide ('the Company')  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 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 Report to the Trustees of  
Befrienders Worldwide

Independent examiner's statement

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.

R S Harris FCCA

Nagler Simmons  
Chartered Accountants  
5 Beaumont Gate  
Shenley Hill  
Radlett  
WD7 7AR

29 September 2025

BEFRIENDERS WORLDWIDE

Statement of Financial Activities  
FOR THE YEAR ENDED 31 DECEMBER 2024

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.12.24<br>Total<br>funds<br>£ | 31.12.23<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|---------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                 |                                 |
| Donations and legacies             |       | 25,465                     | -                        | 25,465                          | 14,755                          |
| Other trading activities           | 2     | 25,796                     | -                        | 25,796                          | 25,464                          |
| <b>Total</b>                       |       | <u>51,261</u>              | <u>-</u>                 | <u>51,261</u>                   | <u>40,219</u>                   |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                 |                                 |
| Raising funds                      |       |                            |                          |                                 |                                 |
| Other trading activities           |       | 10,301                     | -                        | 10,301                          | 9,564                           |
|                                    |       | <u>10,301</u>              | <u>-</u>                 | <u>10,301</u>                   | <u>9,564</u>                    |
| Charitable activities              | 3     |                            |                          |                                 |                                 |
| Grants to institutions             |       | 7,000                      | -                        | 7,000                           | -                               |
| Charity operations                 |       | 28,387                     | -                        | 28,387                          | 27,453                          |
| Other                              |       | 20,782                     | -                        | 20,782                          | 21,121                          |
| <b>Total</b>                       |       | <u>66,470</u>              | <u>-</u>                 | <u>66,470</u>                   | <u>58,138</u>                   |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>(15,209)</b>            | <b>-</b>                 | <b>(15,209)</b>                 | <b>(17,919)</b>                 |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                 |                                 |
| Total funds brought forward        |       | 104,530                    | 1,321                    | 105,851                         | 123,770                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>89,321</u></u>       | <u><u>1,321</u></u>      | <u><u>90,642</u></u>            | <u><u>105,851</u></u>           |

The notes form part of these financial statements

BEFRIENDERS WORLDWIDE (REGISTERED NUMBER: 07964782)

Balance Sheet  
31 DECEMBER 2024

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.12.24<br>Total<br>funds<br>£ | 31.12.23<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|---------------------------------|---------------------------------|
| <b>CURRENT ASSETS</b>                        |       |                            |                          |                                 |                                 |
| Debtors                                      | 11    | 833                        | -                        | 833                             | 300                             |
| Cash at bank                                 |       | 93,706                     | 1,321                    | 95,027                          | 110,416                         |
|  |       | 94,539                     | 1,321                    | 95,860                          | 110,716                         |
| <b>CREDITORS</b>                             |       |                            |                          |                                 |                                 |
| Amounts falling due within one year          | 12    | (5,218)                    | -                        | (5,218)                         | (4,865)                         |
|  |       | 89,321                     | 1,321                    | 90,642                          | 105,851                         |
| <b>NET CURRENT ASSETS</b>                    |       | 89,321                     | 1,321                    | 90,642                          | 105,851                         |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 89,321                     | 1,321                    | 90,642                          | 105,851                         |
|  |       | 89,321                     | 1,321                    | 90,642                          | 105,851                         |
| <b>NET ASSETS</b>                            |       | 89,321                     | 1,321                    | 90,642                          | 105,851                         |
| <b>FUNDS</b>                                 |       |                            |                          |                                 |                                 |
|  | 13    |                            |                          | 89,321                          | 104,530                         |
| Unrestricted funds                           |       |                            |                          | 1,321                           | 1,321                           |
| Restricted funds                             |       |                            |                          | 90,642                          | 105,851                         |
| <b>TOTAL FUNDS</b>                           |       |                            |                          | 90,642                          | 105,851                         |

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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.

The notes form part of these financial statements

Balance Sheet - continued

31 DECEMBER 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 25 July 2025 and were signed on its behalf by:

M L Taylor - Treasurer - Trustee

N G Hawkins - Chair - Trustee

## BEFRIENDERS WORLDWIDE

### Notes to the Financial Statements FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public 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)', the Charities Act 2011, 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.

The presentation currency of the financial statements is Pound Sterling (£).

##### 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.

##### Going Concern

The trustees have assessed whether the use of the going concern basis is appropriate and have also considered possible other events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

##### Legal Status

The charity is incorporated as a company limited by guarantee, incorporated in England and Wales, and is registered with the Charity Commission. The registered office address, company and charity registration numbers can be found in the Report of the Trustees. The members of the company have undertaken to contribute up to their guarantee of £1 each towards the liabilities of the company, in the event that it is wound up whilst they are, or within one year of being members.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES - continued

Intangible fixed assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purposes in accordance with the development plans of the organisation and to enable the completion of existing projects.

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.

Cash and cash equivalents comprise of cash at bank and in hand and interest bearing deposits.

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

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

|    |                                       |                   |                   |
|----|---------------------------------------|-------------------|-------------------|
| 2. | OTHER TRADING ACTIVITIES              |                   |                   |
|    |                                       | 31.12.24          | 31.12.23          |
|    |                                       | £                 | £                 |
|    | Project management                    | 25,796            | 25,464            |
|    |                                       | <u>          </u> | <u>          </u> |
| 3. | CHARITABLE ACTIVITIES COSTS           |                   |                   |
|    |                                       | Direct            | Grant             |
|    |                                       | Costs (see        | funding of        |
|    |                                       | note 4)           | activities        |
|    |                                       | £                 | (see note         |
|    |                                       | -                 | 5)                |
|    | Grants to institutions                | 7,000             | Totals            |
|    | Charity operations                    | -                 | £                 |
|    |                                       | 28,387            | 7,000             |
|    |                                       | <u>          </u> | -                 |
|    |                                       | 28,387            | 28,387            |
|    |                                       | <u>          </u> | <u>          </u> |
|    |                                       | 7,000             | 35,387            |
|    |                                       | <u>          </u> | <u>          </u> |
| 4. | DIRECT COSTS OF CHARITABLE ACTIVITIES |                   |                   |
|    |                                       | 31.12.24          | 31.12.23          |
|    |                                       | £                 | £                 |
|    | Insurance                             | 446               | 429               |
|    | IT Software & Consumables             | 12,074            | 20,604            |
|    | Subscriptions                         | 597               | -                 |
|    | Entertainment                         | -                 | 453               |
|    | Foreign exchange losses               | (734)             | 2,629             |
|    | Staff training                        | 6,124             | 3,338             |
|    | Travel and subsistence                | 8,197             | -                 |
|    | Conference costs                      | 1,683             | -                 |
|    |                                       | <u>          </u> | <u>          </u> |
|    |                                       | 28,387            | 27,453            |
|    |                                       | <u>          </u> | <u>          </u> |

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

|    |                        |                   |                   |
|----|------------------------|-------------------|-------------------|
| 5. | GRANTS PAYABLE         | 31.12.24          | 31.12.23          |
|    |                        | £                 | £                 |
|    | Grants to institutions | 7,000             | -                 |
|    |                        | <u>          </u> | <u>          </u> |

The total grants paid to institutions during the year was as follows:

|  |                      |                   |                   |
|--|----------------------|-------------------|-------------------|
|  |                      | 31.12.24          | 31.12.23          |
|  |                      | £                 | £                 |
|  | Sri Lanka Sumithrayo | 7,000             | -                 |
|  |                      | <u>          </u> | <u>          </u> |

|    |                          |                   |                   |                   |                   |
|----|--------------------------|-------------------|-------------------|-------------------|-------------------|
| 6. | SUPPORT COSTS            |                   |                   |                   |                   |
|    |                          | Management        | Finance           | Other             | Governance        |
|    |                          | £                 | £                 | £                 | costs             |
|    |                          |                   |                   |                   | £                 |
|    | Other resources expended | 658               | 804               | 18,000            | 1,320             |
|    |                          | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u> |
|    |                          |                   |                   |                   | Totals            |
|    |                          |                   |                   |                   | £                 |
|    |                          |                   |                   |                   | 20,782            |
|    |                          |                   |                   |                   | <u>          </u> |

Support costs, included in the above, are as follows:

|   |                   |                   |
|---|-------------------|-------------------|
|   | 31.12.24          | 31.12.23          |
|   | Other             | Total             |
|   | resources         | activities        |
|   | expended          | £                 |
|   | £                 | £                 |
| Sundries                                | 34                | 348               |
| IT software and consumables             | 624               | 498               |
| Bank charges                            | 804               | 537               |
| Consultancy                             | 18,000            | 18,188            |
| Accountancy and independent examination | 1,320             | 1,550             |
|   | <u>          </u> | <u>          </u> |
|   | 20,782            | 21,121            |
|   | <u>          </u> | <u>          </u> |

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

7. NET INCOME/(EXPENDITURE)

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

|                             | 31.12.24          | 31.12.23          |
|-----------------------------|-------------------|-------------------|
|                             | £                 | £                 |
| Accountancy and bookkeeping | 1,320             | 1,550             |
|                             | <u>          </u> | <u>          </u> |

8. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' remuneration and benefits are disclosed in note 14.

9. STAFF COSTS

The average number of employees during the period was nil (2023: nil), and no staff costs were incurred.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                   | Unrestricted funds | Restricted funds  | Total funds       |
|-----------------------------------|--------------------|-------------------|-------------------|
|                                   | £                  | £                 | £                 |
| <b>INCOME AND ENDOWMENTS FROM</b> |                    |                   |                   |
| Donations and legacies            | 14,755             | -                 | 14,755            |
| Other trading activities          | 25,464             | -                 | 25,464            |
|                                   | <u>          </u>  | <u>          </u> | <u>          </u> |
| Total                             | 40,219             | -                 | 40,219            |
|                                   | <u>          </u>  | <u>          </u> | <u>          </u> |
| <b>EXPENDITURE ON</b>             |                    |                   |                   |
| Raising funds                     |                    |                   |                   |
| Other trading activities          | 9,564              | -                 | 9,564             |
|                                   | <u>          </u>  | <u>          </u> | <u>          </u> |
|                                   | 9,564              | -                 | 9,564             |
| Charitable activities             |                    |                   |                   |
| Charity operations                | 27,453             | -                 | 27,453            |
| Other                             | 21,121             | -                 | 21,121            |
|                                   | <u>          </u>  | <u>          </u> | <u>          </u> |
| Total                             | 58,138             | -                 | 58,138            |
|                                   | <u>          </u>  | <u>          </u> | <u>          </u> |
| NET INCOME/(EXPENDITURE)          | (17,919)           | -                 | (17,919)          |

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

|     |  |                            |                                  |                     |
|-----|--|----------------------------|----------------------------------|---------------------|
| 10. | COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£         | Total<br>funds<br>£ |
|     | RECONCILIATION OF FUNDS  |                            |                                  |                     |
|     | Total funds brought forward  | 122,449                    | 1,321                            | 123,770             |
|     |  | <hr/>                      | <hr/>                            | <hr/>               |
|     | TOTAL FUNDS CARRIED FORWARD  | <u>104,530</u>             | <u>1,321</u>                     | <u>105,851</u>      |
| 11. | DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR                       |                            | 31.12.24<br>£                    | 31.12.23<br>£       |
|     | Trade debtors  |                            | -                                | 300                 |
|     | Prepayments and accrued income                                     |                            | 833                              | -                   |
|     |  |                            | <hr/>                            | <hr/>               |
|     |  |                            | <u>833</u>                       | <u>300</u>          |
| 12. | CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR                     |                            | 31.12.24<br>£                    | 31.12.23<br>£       |
|     | Trade creditors  |                            | 3,897                            | 3,875               |
|     | Accruals and deferred income                                       |                            | 1,321                            | 990                 |
|     |  |                            | <hr/>                            | <hr/>               |
|     |  |                            | <u>5,218</u>                     | <u>4,865</u>        |
| 13. | MOVEMENT IN FUNDS  |                            | Net<br>movement<br>in funds<br>£ | At<br>31.12.24<br>£ |
|     | Unrestricted funds   | At 1.1.24<br>£             |                                  |                     |
|     | General fund   | 94,742                     | (8,329)                          | 86,413              |
|     | Twinning Project   | 9,788                      | (6,880)                          | 2,908               |
|     |  | <hr/>                      | <hr/>                            | <hr/>               |
|     |  | 104,530                    | (15,209)                         | 89,321              |
|     | Restricted funds   |                            |                                  |                     |
|     | Lifelink Samaritans  | 1,321                      | -                                | 1,321               |
|     |  | <hr/>                      | <hr/>                            | <hr/>               |
|     | TOTAL FUNDS  | <u>105,851</u>             | <u>(15,209)</u>                  | <u>90,642</u>       |

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

13. MOVEMENT IN FUNDS - continued

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

|                    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds |                            |                            |                           |
| General fund       | 51,261                     | (59,590)                   | (8,329)                   |
| Twinning Project   | -                          | (6,880)                    | (6,880)                   |
|                    | <u>51,261</u>              | <u>(66,470)</u>            | <u>(15,209)</u>           |
| TOTAL FUNDS        | <u><u>51,261</u></u>       | <u><u>(66,470)</u></u>     | <u><u>(15,209)</u></u>    |

Comparatives for movement in funds

|                     | At 1.1.23<br>£        | Net<br>movement<br>in funds<br>£ | At<br>31.12.23<br>£   |
|---------------------|-----------------------|----------------------------------|-----------------------|
| Unrestricted funds  |                       |                                  |                       |
| General fund        | 112,661               | (17,919)                         | 94,742                |
| Twinning Project    | 9,788                 | -                                | 9,788                 |
|                     | <u>122,449</u>        | <u>(17,919)</u>                  | <u>104,530</u>        |
| Restricted funds    |                       |                                  |                       |
| Lifelink Samaritans | 1,321                 | -                                | 1,321                 |
|                     | <u>1,321</u>          | <u>-</u>                         | <u>1,321</u>          |
| TOTAL FUNDS         | <u><u>123,770</u></u> | <u><u>(17,919)</u></u>           | <u><u>105,851</u></u> |

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

|                    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds |                            |                            |                           |
| General fund       | 40,219                     | (58,138)                   | (17,919)                  |
|                    | <u>40,219</u>              | <u>(58,138)</u>            | <u>(17,919)</u>           |
| TOTAL FUNDS        | <u><u>40,219</u></u>       | <u><u>(58,138)</u></u>     | <u><u>(17,919)</u></u>    |

## BEFRIENDERS WORLDWIDE

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 DECEMBER 2024

#### 13. MOVEMENT IN FUNDS - continued

The trustees have set aside unrestricted funds for the Twinning Project to encourage centres in different countries to work together and exchange best practice.

Lifelink Samaritans - The restricted funds were donated by Lifelink Samaritans Tasmania Inc, in order to help fund membership subscriptions to Befrienders Worldwide by Samaritans of Wellington Inc over a five year period.

#### 14. RELATED PARTY DISCLOSURES

During the year, expenses totalling £9,880 (2023: £nil) were reimbursed to or paid on behalf of trustees in respect of travel, hotel accommodation, conference registration fees, and hospitality, relating to attendance as volunteers at a worldwide conference in Sri Lanka. The charity's Articles of Association prohibit any direct or indirect payment to trustees except for reasonable and proper out-of-pocket expenses incurred as volunteers. The expenses were incurred in accordance with this policy and comprised flights and hotels of £8,197 and registration fees (including hospitality) of £1,683.

In 2023 the charity incurred costs totalling £453 for trustees' entertaining, wholly in accordance with the charity's Articles.

During the year, the charity received a donation of £10,000 from a trustee who has requested that their name not be disclosed in these accounts. The reason for withholding the trustee's name is to respect the individual's request for anonymity on personal safety and confidentiality grounds. There were no other related party transactions during this year or the previous year.

No trustee received any remuneration or other benefit from the charity during this year or the previous year.

**BEFRIENDERS WORLDWIDE**

England & Wales - Charity number 1146717

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# Accounts

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REGISTERED COMPANY NUMBER: 07964782 (England and Wales)  
REGISTERED CHARITY NUMBER: 1146717

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2023  
for  
BEFRIENDERS WORLDWIDE

Nagler Simmons  
Chartered Accountants  
5 Beaumont Gate  
Shenley Hill  
Radlett  
WD7 7AR

BEFRIENDERS WORLDWIDE

Contents of the Financial Statements  
FOR THE YEAR ENDED 31 DECEMBER 2023

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| Report of the Trustees            | 3 to 6   |
| Independent Examiner's Report     | 7 to 8   |
| Statement of Financial Activities | 9        |
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| Notes to the Financial Statements | 12 to 19 |

## BEFRIENDERS WORLDWIDE

### Chairman's Report FOR THE YEAR ENDED 31 DECEMBER 2023

Befrienders Worldwide Summary of Activities 2023:

- Globally, more than 700 000 people die due to suicide every year, with 20 times that number making a suicide attempt.
- Suicides and suicide attempts have a ripple effect that impacts on families, friends, colleagues, communities and societies.
- Suicide is the fourth leading cause of death among 15-29 year-olds.
- 77% of global suicides occur in low- and middle-income countries.
- Suicide is preventable.

The Befrienders Worldwide (BW) network works globally to support individuals experiencing emotional distress. Our primary aim is to prevent suicide by offering support to those who feel lonely, desperate, or depressed. Our view is that suicide is an avoidable tragedy: sometimes all of us just need a little help. We believe that if by our actions we save a single life then we have succeeded.

BW has over 400 help centres in 48 countries made up of 35,000 volunteers across six continents. BW also offers its Befrienders for Seafarers service for the 8 million people currently at sea. BW centres are staffed by trained volunteers, who offer an active listening ear. All communication with Befrienders centres, whether by phone, by digital platform, email, or face-to-face, is confidential. Befrienders are non-judgemental, non-political and non-religious. BW's Board of Trustees represents countries worldwide, helping to ensure that the organisation's services are accessible and relevant to people from different cultures and backgrounds. BW centres operate under a range of culturally appropriate names, united by BW's philosophy.

Over the reporting period to December 2023, BW has continued to flourish. Membership has developed with organisations joining from Ecuador and the Cayman Islands. It has also been significant that BW has fostered links with the UK Foreign, Commonwealth and Development Office (FCDO) and has undertaken training activities in support of FCDO-facilitated initiatives. It is also worth highlighting that detailed planning was undertaken for BW's first post-pandemic global in-person conference in Colombo Sri Lanka in July 2024. This marks not only the 50th anniversary of our hosts, Sri Lanka Sumithrayo, but also the 50th anniversary of Befrienders Worldwide (formerly known as Befrienders International). This will enable the sharing of BW practice, a reinforcement of our values and a celebration of our global community. On a different note, we continue to be grateful to member organisations that have undertaken specialist training in needs of seafarers and who are providing this service. The Seafarers' service is a 365 days/year 24 hours/day emotional support service for those who encounter emotional distress while at sea or onboard ship. At any one time, as many as 8 million people globally are at sea: isolation from loved ones and other pressure can mean that the potential for emotional problems is considerable. The member groups involved are:

- Samaritans China/Hong Kong
- Samaritans New York
- In Touch Community Services-Philippines
- Samaritans in Spain
- Befrienders (GibSams)-Gibraltar

BW would also like to highlight and express thanks for the grants provided by the Seafarers' Charity which have been instrumental in enabling the provision of this invaluable global service.

## BEFRIENDERS WORLDWIDE

### Chairman's Report FOR THE YEAR ENDED 31 DECEMBER 2023

BW has also developed linkages within UK and global suicide prevention networks. BW is enormously privileged to have a positive and long-standing relationship with UK Samaritans, a founding member of BW. This relationship involves regular meetings between the BW Chair and Vice-Chair and the CEO and COO of Samaritans. In addition, Samaritans has generously given BW access to its incredibly impressive eLearning package. In turn BW gives its members access to this training, which has been very well received. On the international level, regular discussions have been held with the President and CEO of Lifeline International to discuss matters of mutual interest and to discuss campaigning on the question of decriminalisation of suicide globally. This is a positive relationship and one that we hope to develop in the future. BW has also renewed contacts with the International Association of Suicide Prevention (IASP) and one of our Trustees Paulius Skruibis has kindly agreed to represent BW at IASP events.

On a management level, BW has launched its new website which has been a considerable success. In addition, the BW community platform has been launched in 2023 as a means of much more effectively enabling members to network and to share best practice. The Director of Communications continues to do excellent work in this field and in the fostering of relationships within the BW network.

For the future BW continues to seek to develop links in different parts of the world and to support the development of suicide prevention services based on BW's core principles. To do this effectively, the voluntary principle remains central to BW's vision but funding will also be important : it is hoped that fund-raising activities can be further refined to enhance income streams.

Ultimately, any life lost to suicide is a tragedy. This tragedy is not just the loss of an individual but the ongoing pain for loved ones, friends and colleagues left behind. The Befrienders Worldwide network is here to help.

Neil Hawkins  
Chair, Befrienders Worldwide

26 September 2024

Report of the Trustees  
FOR THE YEAR ENDED 31 DECEMBER 2023

The Board of Befrienders Worldwide (BW) submits its annual report and financial statements for the year ended 31 December 2023.

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

To improve the emotional and mental health of people who are experiencing feelings of distress and despair and to reduce the incidences of suicide.

##### Significant activities

Specifically our activities include the encouragement worldwide of establishing and developing centres who specialise in our work; developing and providing education and training tools and services; identifying best practices and supporting and promoting the application of these practices by the centres; developing technological platforms for communication and improved service delivery by the centres; encouraging and promoting applicable research; establishing partnerships with other relationship organisations; and developing material for public awareness campaigns.

##### Benefit to individuals

The majority of our centres are available around the clock every day of the year to receive calls and other contracts from people who are in emotional distress and may be contemplating suicide. There is no charge for the service which is provided mainly by volunteers who receive specific ongoing training. Often our centres are the only lifeline (literally) for people in distress.

##### Public benefit

In shaping the activities for this financial year, the Trustees have considered the Charity Commission's guidance on public benefit. Both the charity and our centres are very active in their countries in both promoting awareness and addressing the stigma of mental health issues.

#### ACHIEVEMENT AND PERFORMANCE

##### Key projects/achievements

During the year, in addition to the activities described above, the charity continued developing its partnership with a shipping company in Asia to facilitate the provision of the emotional support services of our members to the seafaring community.

#### FINANCIAL REVIEW

##### Financial position

The charity received income of £25,464 (10 month period to 31 December 2022: £19,316) for project management activities which covered project management costs of £9,564 (period to 31 December 2022: £8,385) with a resulting gross surplus of £15,900 (period to 31 December 2022: £10,931).

The results of the charity for the year ended 31 December 2023 are set out in the attached financial statements. A deficit of £17,919 was deducted from (period to 31 December 2022: surplus of £16,018 was added to) the general fund.

Report of the Trustees  
FOR THE YEAR ENDED 31 DECEMBER 2023

## FINANCIAL REVIEW

### Reserves policy

The charity's reserves at the year end were £94,742 (2022: £112,661). The Board of Trustees are of the opinion that reserves should be at least at a level to ensure the charity can run efficiently and meet the needs of the membership and sustain its development. It is Befrienders Worldwide's objective to maintain the accumulated reserves to cover its annual operating cost as a minimum.

Unrestricted, designated funds of £9,788 (2022: £9,788) are set aside for the "Twinning Project" which encourages centres in different countries to work together and exchange best practice. In addition, cash and readily available funds are maintained at a level to at least meet all current liabilities at any given time.

A further £1,321 (2022: £1,321) was held in a restricted fund following a donation by Lifelink Samaritans for the specific purpose of funding membership subscriptions for Samaritans of Wellington Inc. over a 5 year period.

### Going concern

The Board confirms that it has a reasonable expectation that Befrienders Worldwide has adequate resources to continue in operational existence for the foreseeable future and has assets to fulfil all obligations. For this reason, it continues to adopt the going concern basis in preparing these financial statements.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

Befrienders Worldwide Limited is a body incorporated under the Companies Act 2006 as a company limited by guarantee and not having a share capital. The governing documents are the Memorandum and Articles of Association as approved by the members. It is also registered as a charity with the Charity Commission.

### Recruitment and appointment of new trustees

Members of the Board of Trustees are elected for a term of three years, renewable on agreement of the Trustee and the Board. Vacancies for new trustees are identified by the Board taking into consideration the balance of skills required and to reflect the international, multicultural nature of the charity. Candidates are interviewed by a panel of the Board and the appointments are approved at a Board meeting. Upon appointment trustees are required to complete a register of interests and are given a Trustee Handbook that includes the Memorandum and Articles of Association. There is also a formal induction process, and trustees may undertake relevant training where appropriate.

All trustees are non-executive and work for Befrienders Worldwide in a voluntary capacity.

### Organisational structure

Befrienders Worldwide is governed by a Board of Trustees, which comprises the Chair, Treasurer and a minimum of three other board members.

### Decision making

The Board of Trustees is responsible for the overall governance and strategic direction of Befrienders Worldwide. They meet regularly during the year to consider, determine and review strategy and policy.

Report of the Trustees  
FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key risks and uncertainties

The Board assesses the risks to which Befrienders is exposed and the mitigation plans in place in order to minimise potential risk.

Risks reviewed cover four key areas :

Governance

Covers all aspects of trustee activities, strategy, charitable purpose/public benefit and the Memorandum and Articles of Association;

Operational Activities

Covers delivery of Befrienders' core activities, day to day operations, health & safety and HR activities;

Finance

Covers all aspects of financial risk;

External environment changes and development

Covers competitor activities, changes in operating environment and changes within Befrienders' stakeholder groups.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07964782 (England and Wales)

Registered Charity number

1146717

Registered office

5 Beaumont Gate

Shenley Hill

Radlett

WD7 7AR

Report of the Trustees  
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees

N G Hawkins (Chair)  
M L Taylor (Treasurer)  
O F Monteiro  
D A Brodtman  
M L Galliano  
M M Mulindi  
C M Paravithana  
P Skruibis  
P Yoskittiphat  
D J Atkinson (Resigned 22 November 2023)  
N Sood  
L Zeinoun

Independent Examiner

R S Harris FCCA  
Nagler Simmons  
Chartered Accountants  
5 Beaumont Gate  
Shenley Hill  
Radlett  
WD7 7AR

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 26 September 2024 and signed on its behalf by:

M L Taylor - Treasurer - Trustee

Independent Examiner's Report to the Trustees of  
Befrienders Worldwide

Independent examiner's report to the trustees of Befrienders Worldwide ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

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 Report to the Trustees of  
Befrienders Worldwide

Independent examiner's statement

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.

R S Harris FCCA

Nagler Simmons  
Chartered Accountants  
5 Beaumont Gate  
Shenley Hill  
Radlett  
WD7 7AR

30 September 2024

BEFRIENDERS WORLDWIDE

Statement of Financial Activities  
FOR THE YEAR ENDED 31 DECEMBER 2023

|                             |       | Unrestricted<br>funds | Restricted<br>funds | Year Ended<br>31.12.23<br>Total<br>funds | Period<br>1.3.22<br>to<br>31.12.22<br>Total<br>funds |
|-----------------------------|-------|-----------------------|---------------------|--|--|
|                             | Notes | £                     | £                   | £  | £  |
| INCOME AND ENDOWMENTS FROM  |       |                       |                     |  |  |
| Donations and legacies      | 2     | 14,755                | -                   | 14,755                                   | 39,784   |
| Other trading activities    | 3     | 25,464                | -                   | 25,464                                   | 19,316   |
| Other income                | 4     | -                     | -                   | -  | 7,607  |
|                             |       | <hr/>                 | <hr/>               | <hr/>                                    | <hr/>  |
| Total                       |       | 40,219                | -                   | 40,219                                   | 66,707   |
|                             |       | <hr/>                 | <hr/>               | <hr/>                                    | <hr/>  |
| EXPENDITURE ON              |       |                       |                     |  |  |
| Raising funds               |       |                       |                     |  |  |
| Other trading activities    |       | 9,564                 | -                   | 9,564                                    | 8,385  |
|                             |       | <hr/>                 | <hr/>               | <hr/>                                    | <hr/>  |
|                             |       | 9,564                 | -                   | 9,564                                    | 8,385  |
|                             |       | <hr/>                 | <hr/>               | <hr/>                                    | <hr/>  |
| Other                       |       | 48,574                | -                   | 48,574                                   | 42,304   |
|                             |       | <hr/>                 | <hr/>               | <hr/>                                    | <hr/>  |
| Total                       |       | 58,138                | -                   | 58,138                                   | 50,689   |
|                             |       | <hr/>                 | <hr/>               | <hr/>                                    | <hr/>  |
| NET INCOME/(EXPENDITURE)    |       | (17,919)              | -                   | (17,919)                                 | 16,018   |
| RECONCILIATION OF FUNDS     |       |                       |                     |  |  |
| Total funds brought forward |       | 122,449               | 1,321               | 123,770                                  | 107,752  |
|                             |       | <hr/>                 | <hr/>               | <hr/>                                    | <hr/>  |
| TOTAL FUNDS CARRIED FORWARD |       | 104,530               | 1,321               | 105,851                                  | 123,770  |
|                             |       | <hr/> <hr/>           | <hr/> <hr/>         | <hr/> <hr/>                              | <hr/> <hr/>  |

The notes form part of these financial statements

BEFRIENDERS WORLDWIDE (REGISTERED NUMBER: 07964782)

Balance Sheet  
31 DECEMBER 2023

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.12.23<br>Total<br>funds<br>£ | 31.12.22<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|---------------------------------|---------------------------------|
| <b>CURRENT ASSETS</b>                        |       |                            |                          |                                 |                                 |
| Debtors                                      | 10    | 300                        | -                        | 300                             | -                               |
| Cash at bank                                 |       | 109,095                    | 1,321                    | 110,416                         | 127,971                         |
|  |       | <u>109,395</u>             | <u>1,321</u>             | <u>110,716</u>                  | <u>127,971</u>                  |
| <b>CREDITORS</b>                             |       |                            |                          |                                 |                                 |
| Amounts falling due within one year          | 11    | (4,865)                    | -                        | (4,865)                         | (4,201)                         |
|  |       | <u>104,530</u>             | <u>1,321</u>             | <u>105,851</u>                  | <u>123,770</u>                  |
| <b>NET CURRENT ASSETS</b>                    |       | <u>104,530</u>             | <u>1,321</u>             | <u>105,851</u>                  | <u>123,770</u>                  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>104,530</u>             | <u>1,321</u>             | <u>105,851</u>                  | <u>123,770</u>                  |
| <b>NET ASSETS</b>                            |       | <u>104,530</u>             | <u>1,321</u>             | <u>105,851</u>                  | <u>123,770</u>                  |
| <b>FUNDS</b>                                 |       |                            |                          |                                 |                                 |
| Unrestricted funds                           | 12    |                            |                          | 104,530                         | 122,449                         |
| Restricted funds                             |       |                            |                          | 1,321                           | 1,321                           |
| <b>TOTAL FUNDS</b>                           |       |                            |                          | <u>105,851</u>                  | <u>123,770</u>                  |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

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

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

Balance Sheet - continued

31 DECEMBER 2023

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 26 September 2024 and were signed on its behalf by:

M L Taylor - Treasurer - Trustee

N G Hawkins - Chair - Trustee

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements  
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public 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)', the Charities Act 2011, 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.

The presentation currency of the financial statements is Pound Sterling (£).

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.

Going Concern

The trustees have assessed whether the use of the going concern basis is appropriate and have also considered possible other events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Legal Status

The charity is incorporated as a company limited by guarantee, incorporated in England and Wales, and is registered with the Charity Commission. The registered office address, company and charity registration numbers can be found in the Report of the Trustees. The members of the company have undertaken to contribute up to their guarantee of £1 each towards the liabilities of the company, in the event that it is wound up whilst they are, or within one year of being members.

Intangible fixed assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES - continued

Intangible fixed assets

Prior to the period ended 31 December 2022 website costs were amortised evenly over their estimated useful life of six years. Trustees can no longer identify the income stream associated with the website development costs, so the remaining cost has been fully amortised in the current period in line with the requirements of FRS 102.

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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purposes in accordance with the development plans of the organisation and to enable the completion of existing projects.

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.

Cash and cash equivalents comprise of cash at bank and in hand and interest bearing deposits.

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

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

2. DONATIONS AND LEGACIES

|           | Year Ended<br>31.12.23 | Period<br>1.3.22<br>to<br>31.12.22 |
|-----------|------------------------|------------------------------------|
|           | £                      | £                                  |
| Grants    | -                      | 31,000                             |
| Donations | 14,755                 | 8,784                              |
|           | <u>14,755</u>          | <u>39,784</u>                      |

3. OTHER TRADING ACTIVITIES

|                    | Year Ended<br>31.12.23 | Period<br>1.3.22<br>to<br>31.12.22 |
|--------------------|------------------------|------------------------------------|
|                    | £                      | £                                  |
| Project management | 25,464                 | 19,316                             |
|                    | <u>25,464</u>          | <u>19,316</u>                      |

4. OTHER INCOME

|                        | Year Ended<br>31.12.23 | Period<br>1.3.22<br>to<br>31.12.22 |
|------------------------|------------------------|------------------------------------|
|                        | £                      | £                                  |
| Foreign exchange gains | -                      | 7,607                              |
|                        | <u>-</u>               | <u>7,607</u>                       |

5. NET INCOME/(EXPENDITURE)

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

|                             | Year Ended<br>31.12.23 | Period<br>1.3.22<br>to<br>31.12.22 |
|-----------------------------|------------------------|------------------------------------|
|                             | £                      | £                                  |
| Accountancy and bookkeeping | 990                    | 1,686                              |
| Website amortisation        | -                      | 14,184                             |
|                             | <u>990</u>             | <u>14,184</u>                      |

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

6. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

The charity incurred costs totalling £453 for trustees' entertaining (2023: £88).

7. STAFF COSTS

The average number of employees during the period was nil (2023: nil), and no staff costs were incurred.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |                          |                     |
| Donations and legacies             | 39,784                     | -                        | 39,784              |
| Other trading activities           | 19,316                     | -                        | 19,316              |
| Other income                       | 7,607                      | -                        | 7,607               |
|                                    | 66,707                     | -                        | 66,707              |
| <b>EXPENDITURE ON</b>              |                            |                          |                     |
| Raising funds                      |                            |                          |                     |
| Other trading activities           | 8,385                      | -                        | 8,385               |
|                                    | 8,385                      | -                        | 8,385               |
| Other                              | 42,304                     | -                        | 42,304              |
|                                    | 50,689                     | -                        | 50,689              |
| NET INCOME                         | 16,018                     | -                        | 16,018              |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| Total funds brought forward        | 106,431                    | 1,321                    | 107,752             |
|                                    | 122,449                    | 1,321                    | 123,770             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b>122,449</b>             | <b>1,321</b>             | <b>123,770</b>      |

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

|     |  |             |              |
|-----|--|-------------|--------------|
| 9.  | INTANGIBLE FIXED ASSETS                      |             | Website<br>£ |
|     | COST   |             |              |
|     | At 1 January 2023                            |             | 23,640       |
|     | Disposals                                    |             | (23,640)     |
|     |  |             | <hr/>        |
|     | At 31 December 2023                          |             | -            |
|     |  |             | <hr/>        |
|     | AMORTISATION                                 |             |              |
|     | At 1 January 2023                            |             | 23,640       |
|     | Eliminated on disposal                       |             | (23,640)     |
|     |  |             | <hr/>        |
|     | At 31 December 2023                          |             | -            |
|     |  |             | <hr/>        |
|     | NET BOOK VALUE                               |             |              |
|     | At 31 December 2023                          |             | -            |
|     |  |             | <hr/> <hr/>  |
|     | At 31 December 2022                          |             | -            |
|     |  |             | <hr/> <hr/>  |
| 10. | DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR |             |              |
|     |  | 31.12.23    | 31.12.22     |
|     |  | £           | £            |
|     | Trade debtors                                | 300         | -            |
|     |  | <hr/> <hr/> | <hr/> <hr/>  |

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                              | 31.12.23          | 31.12.22          |
|------------------------------|-------------------|-------------------|
|                              | £                 | £                 |
| Accruals and deferred income | 4,865             | 4,201             |
|                              | <u>          </u> | <u>          </u> |

12. MOVEMENT IN FUNDS

|                     | At 1.1.23         | Net<br>movement<br>in funds | At<br>31.12.23    |
|---------------------|-------------------|-----------------------------|-------------------|
|                     | £                 | £                           | £                 |
| Unrestricted funds  |                   |                             |                   |
| General fund        | 112,661           | (17,919)                    | 94,742            |
| Twinning Project    | 9,788             | -                           | 9,788             |
|                     | <u>          </u> | <u>          </u>           | <u>          </u> |
|                     | 122,449           | (17,919)                    | 104,530           |
| Restricted funds    |                   |                             |                   |
| Lifelink Samaritans | 1,321             | -                           | 1,321             |
|                     | <u>          </u> | <u>          </u>           | <u>          </u> |
| TOTAL FUNDS         | <u>123,770</u>    | <u>(17,919)</u>             | <u>105,851</u>    |

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

|                    | Incoming<br>resources | Resources<br>expended | Movement<br>in funds |
|--------------------|-----------------------|-----------------------|----------------------|
|                    | £                     | £                     | £                    |
| Unrestricted funds |                       |                       |                      |
| General fund       | 40,219                | (58,138)              | (17,919)             |
|                    | <u>          </u>     | <u>          </u>     | <u>          </u>    |
| TOTAL FUNDS        | <u>40,219</u>         | <u>(58,138)</u>       | <u>(17,919)</u>      |

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|                     | At 1.3.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.22<br>£ |
|---------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds  |                |                                  |                     |
| General fund        | 96,643         | 16,018                           | 112,661             |
| Twinning Project    | 9,788          | -                                | 9,788               |
|                     | <hr/>          | <hr/>                            | <hr/>               |
|                     | 106,431        | 16,018                           | 122,449             |
| Restricted funds    |                |                                  |                     |
| Lifelink Samaritans | 1,321          | -                                | 1,321               |
|                     | <hr/>          | <hr/>                            | <hr/>               |
| TOTAL FUNDS         | <u>107,752</u> | <u>16,018</u>                    | <u>123,770</u>      |

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

|                    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds |                            |                            |                           |
| General fund       | 66,707                     | (50,689)                   | 16,018                    |
|                    | <hr/>                      | <hr/>                      | <hr/>                     |
| TOTAL FUNDS        | <u>66,707</u>              | <u>(50,689)</u>            | <u>16,018</u>             |

The trustees have set aside unrestricted funds for the Twinning Project to encourage centres in different countries to work together and exchange best practice.

Lifelink Samaritans - The restricted funds were donated by Lifelink Samaritans Tasmania Inc, in order to help fund membership subscriptions to Befrienders Worldwide by Samaritans of Wellington Inc over a five year period.

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31st December 2023 nor for the period ended 31st December 2022 other than trustees' expenditure disclosed in note 6.

**BEFRIENDERS WORLDWIDE**

England & Wales - Charity number 1146717

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# Accounts

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REGISTERED COMPANY NUMBER: 07964782 (England and Wales)  
REGISTERED CHARITY NUMBER: 1146717

Report of the Trustees and  
Unaudited Financial Statements  
for the Period 1 March 2022 to 31 December 2022  
for  
BEFRIENDERS WORLDWIDE

Nagler Simmons  
Chartered Accountants  
5 Beaumont Gate  
Shenley Hill  
Radlett  
WD7 7AR

BEFRIENDERS WORLDWIDE

Contents of the Financial Statements  
FOR THE PERIOD 1 MARCH 2022 TO 31 DECEMBER 2022

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| Report of the Trustees            | 3 to 6   |
| Independent Examiner's Report     | 7        |
| Statement of Financial Activities | 8        |
| Balance Sheet                     | 9 to 10  |
| Notes to the Financial Statements | 11 to 18 |

## BEFRIENDERS WORLDWIDE

### Chairman's Report FOR THE PERIOD 1 MARCH 2022 TO 31 DECEMBER 2022

- Globally, more than 700 000 people die due to suicide every year, with 20 times that number making a suicide attempt.
- Suicides and suicide attempts have a ripple effect that impacts on families, friends, colleagues, communities and societies.
- Suicide is the fourth leading cause of death among 15-29 year-olds.
- 77% of global suicides occur in low- and middle-income countries.
- Suicide is preventable.

The Befrienders Worldwide (BW) network works globally to support individuals experiencing emotional distress. Our primary aim is to prevent suicide by offering support to those who feel lonely, desperate, or depressed. Our view is that suicide is an avoidable tragedy: sometimes all of us just need a little help. We believe that if by our actions we save a single life then we have succeeded.

BW has over 400 help centres in 44 countries made up of 35,000 volunteers across six continents. BW also offers its Befrienders for Seafarers service for the 8 million people currently at sea. BW centres are staffed by trained volunteers, who offer an active listening ear. All communication with Befrienders, whether by phone, email, or face-to-face, is confidential. Befrienders are non-judgemental, non-political and non-religious. BW's Board of Trustees represents countries worldwide, helping to ensure that the organisation's services are accessible and relevant to people from different cultures and backgrounds. BW centres operate under a range of culturally appropriate names, united by BW's philosophy.

Over the reporting period to February 2023, BW has continued to flourish. Most importantly, membership has grown slightly with groups from Ukraine joining and others exploring membership. It is a great tribute to the strength and kindness of the BW network that Youthline in Lithuania was able to offer so much support to our new Ukraine member in the aftermath of the Russia invasion of Ukraine and ongoing war. Members were also called upon and willing to offer support in Turkey and northern Syria in the aftermath of the tragic earthquake. We continue to be grateful to member organisations that have undertaken specialist training in needs of seafarers and who are providing this service. The Seafarers' service is a 365 days/year 24 hours/day emotional support service for those who encounter emotional distress while at sea or onboard ship. At any one time, as many as 8 million people globally are at sea: isolation from loved ones and other pressure can mean that the potential for emotional problems is considerable. The member groups involved are:

Samaritans China/Hong Kong  
Samaritans Southcoast-USA (Maine)  
In Touch Community Services-Philippines  
Samaritans in Spain  
Befrienders (GibSams)-Gibraltar

BW would also like to highlight and express thanks for the grant provided by the Seafarers' Charity (for the second year running) which has been instrumental in enabling the provision of this invaluable global service.

## BEFRIENDERS WORLDWIDE

### Chairman's Report FOR THE PERIOD 1 MARCH 2022 TO 31 DECEMBER 2022

BW has also developed linkages within UK and global suicide prevention networks. BW is enormously privileged to have a positive and long-standing relationship with UK Samaritans, indeed Samaritans was a founding member of BW. This relationship involves regular meetings between the BW Chair and Vice-Chair and the CEO and COO of Samaritans. In addition, Samaritans has generously given BW access to its incredibly impressive eLearning package. BW gives its members access to this training, which has been very well received. On the international level, regular discussions have been held with the President and CEO of Lifeline International to discuss matters of mutual interest and to discuss campaigning on the question of decriminalisation of suicide globally. This is a positive relationship and one that we hope to develop in the future. BW has also renewed contacts with the International Association of Suicide Prevention (IASP) and one of our Trustees Paulius Skruibis has kindly agreed to represent BW at IASP events. BW is grateful to Professor Brian Mishara for his support and guidance over this matter.

On a management level, BW has launched its new website which has been a considerable success. In addition, the long-awaited BW community platform is due to be launched in 2023 as a means of much more effectively enabling members to network and to share best practice. The Director of Communications continues to do excellent work in this field and in the fostering of relationships within the BW network.

For the future BW continues to seek to develop links in different parts of the world and to support the development of suicide prevention services based on BW's core principles. To do this effectively, the voluntary principle remains central to BW's vision but funding will also be helpful: it is hoped that fund-raising activities can be further refined to enhance income streams.

Ultimately, any life lost to suicide is a tragedy. This tragedy is not just the loss of an individual but the ongoing pain for loved ones, friends and colleagues left behind. The BW network is here to help.

Neil Hawkins  
Chair, Befrienders Worldwide

Report of the Trustees  
FOR THE PERIOD 1 MARCH 2022 TO 31 DECEMBER 2022

The Board of Befrienders Worldwide (BW) submits its annual report and financial statements for the period end 31 December 2022.

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

To improve the emotional and mental health of people who are experiencing feelings of distress and despair and to reduce the incidences of suicide.

##### Significant activities

Specifically our activities include the encouragement worldwide of establishing and developing centres who specialise in our work; developing and providing education and training tools and services; identifying best practices and supporting and promoting the application of these practices by the centres; developing technological platforms for communication and improved service delivery by the centres; encouraging and promoting applicable research; establishing partnerships with other relationship organisations; and developing material for public awareness campaigns.

##### Benefit to individuals

The majority of our centres are available around the clock every day of the year to receive calls and other contracts from people who are in emotional distress and may be contemplating suicide. There is no charge for the service which is provided mainly by volunteers who receive specific ongoing training. Often our centres are the only lifeline (literally) for people in distress.

##### Public benefit

In shaping the activities for this financial year, the Trustees have considered the Charity Commission's guidance on public benefit. Both the charity and our centres are very active in their countries in both promoting awareness and addressing the stigma of mental health issues.

#### ACHIEVEMENT AND PERFORMANCE

##### Key projects/achievements

During the year, in addition to the activities described above, the charity continued developing its partnership with a shipping company in Asia to facilitate the provision of the emotional support services of our members to the seafaring community.

#### FINANCIAL REVIEW

##### Financial position

The accounting period has been changed from 28 February 2023 to 31 December 2022, being a 10 month period. The figures are therefore not directly comparable with the previous period of 12 months.

The charity received income of £19,316 (12 months to 28 February 2022: £23,095) for project management activities which covered project management costs of £8,385 (February 2022: £7,433) with a resulting surplus of £10,931 (February 2022: £15,662).

The results of the charity for the period ended 31 December 2022 are set out in the attached financial statements. A surplus of £16,018 (February 2022: £19,782) was added to the general fund.

Report of the Trustees  
FOR THE PERIOD 1 MARCH 2022 TO 31 DECEMBER 2022

## FINANCIAL REVIEW

### Reserves policy

The charity's reserves at the year end were £112,661 (February 2022: £82,459). The Board of Trustees are of the opinion that reserves should be at least at a level to ensure the charity can run efficiently and meet the needs of the membership and sustain its development. It is Befrienders Worldwide's objective to maintain the accumulated reserves to cover its annual operating cost as a minimum.

A part of the unrestricted reserves are treated as designated funds and are set aside for specific purposes. Designated funds consist of the monies for the "Twinning Project" which encourages centres in different countries to work together and exchange best practice. In addition, cash and readily available funds are maintained at a level to at least meet all current liabilities at any given time.

Total unrestricted funds at the balance sheet date were £122,449 (February 2022: £106,431), split between general funds of £122,661 (February 2022: £96,643) and designated funds of £9,788 (February 2022: £9,788) held for the Twinning Project. A further £1,321 (February 2022: £1,321) was held in a restricted fund following a donation by Lifelink Samaritans for the specific purpose of funding membership subscriptions for Samaritans of Wellington Inc. over a 5 year period.

### Going concern

The Board confirms that it has a reasonable expectation that Befrienders Worldwide has adequate resources to continue in operational existence for the foreseeable future and has assets to fulfil all obligations. For this reason, it continues to adopt the going concern basis in preparing these financial statements.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

Befrienders Worldwide Limited is a body incorporated under the Companies Act 2006 as a company limited by guarantee and not having a share capital. The governing documents are the Memorandum and Articles of Association as approved by the members. It is also registered as a charity with the Charity Commission.

### Recruitment and appointment of new trustees

Members of the Board of Trustees are elected for a term of three years, renewable on agreement of the Trustee and the Board. Vacancies for new trustees are identified by the Board taking into consideration the balance of skills required and to reflect the international, multicultural nature of the charity. Candidates are interviewed by a panel of the Board and the appointments are approved at a Board meeting. Upon appointment trustees are required to complete a register of interests and are given a Trustee Handbook that includes the Memorandum and Articles of Association. There is also a formal induction process, and trustees may undertake relevant training where appropriate.

All trustees are non-executive and work for Befrienders Worldwide in a voluntary capacity.

### Organisational structure

Befrienders Worldwide is governed by a Board of Trustees, which comprises the Chair, Treasurer and a minimum of three other board members.

### Decision making

The Board of Trustees is responsible for the overall governance and strategic direction of Befrienders Worldwide. They meet regularly during the year to consider, determine and review strategy and policy.

Report of the Trustees  
FOR THE PERIOD 1 MARCH 2022 TO 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key risks and uncertainties

The Board assesses the risks to which Befrienders is exposed and the mitigation plans in place in order to minimise potential risk.

Risks reviewed cover four key areas :

Governance

Covers all aspects of trustee activities, strategy, charitable purpose/public benefit and the Memorandum and Articles of Association;

Operational Activities

Covers delivery of Befrienders' core activities, day to day operations, health & safety and HR activities;

Finance

Covers all aspects of financial risk;

External environment changes and development

Covers competitor activities, changes in operating environment and changes within Befrienders' stakeholder groups.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number  
07964782 (England and Wales)

Registered Charity number  
1146717

Registered office  
5 Beaumont Gate  
Shenley Hill  
Radlett  
WD7 7AR

Trustees

|                   |           |
|-------------------|-----------|
| N G Hawkins       | Chair     |
| M L Taylor        | Treasurer |
| O F Monteiro      |           |
| D A Brodtman      |           |
| M L Galliano      |           |
| M M Mulindi       |           |
| C M Paranavithana |           |
| P Skruibis        |           |
| P Yoskittiphat    |           |
| D J Atkinson      |           |
| N Sood            |           |
| L Zeinoun         |           |

Report of the Trustees  
FOR THE PERIOD 1 MARCH 2022 TO 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

R S Harris

Nagler Simmons

Chartered Accountants

5 Beaumont Gate

Shenley Hill

Radlett

WD7 7AR

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 22 September 2023 and signed on its behalf by:

M L Taylor - Treasurer - Trustee

Independent Examiner's Report to the Trustees of  
Befrienders Worldwide

Independent examiner's report to the trustees of Befrienders Worldwide ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 1 March 2022 to 31 December 2022.

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

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.

R S Harris

Nagler Simmons  
Chartered Accountants  
5 Beaumont Gate  
Shenley Hill  
Radlett  
WD7 7AR

22 September 2023

BEFRIENDERS WORLDWIDE

Statement of Financial Activities  
FOR THE PERIOD 1 MARCH 2022 TO 31 DECEMBER 2022

|                             |       | Unrestricted<br>funds | Restricted<br>funds | Period<br>1.3.22<br>to<br>31.12.22<br>Total<br>funds<br>£ | Year Ended<br>28.2.22<br>Total<br>funds<br>£ |
|-----------------------------|-------|-----------------------|---------------------|---|--|
|                             | Notes | £                     | £                   | £   | £  |
| INCOME AND ENDOWMENTS FROM  |       |                       |                     |   |  |
| Donations and legacies      | 2     | 39,784                | -                   | 39,784  | 38,478                                       |
| Other trading activities    | 3     | 19,316                | -                   | 19,316  | 23,095                                       |
| Other income                | 4     | 7,607                 | -                   | 7,607   | 2,886  |
|                             |       | <hr/>                 | <hr/>               | <hr/>   | <hr/>  |
| Total                       |       | 66,707                | -                   | 66,707  | 64,459                                       |
|                             |       | <hr/>                 | <hr/>               | <hr/>   | <hr/>  |
| EXPENDITURE ON              |       |                       |                     |   |  |
| Raising funds               |       |                       |                     |   |  |
| Other trading activities    |       | 8,385                 | -                   | 8,385   | 7,433  |
|                             |       | <hr/>                 | <hr/>               | <hr/>   | <hr/>  |
|                             |       | 8,385                 | -                   | 8,385   | 7,433  |
|                             |       | <hr/>                 | <hr/>               | <hr/>   | <hr/>  |
| Charitable activities       |       |                       |                     |   |  |
| Grants payable              |       | -                     | -                   | -   | 7,452  |
| Other                       |       | 42,304                | -                   | 42,304  | 29,792                                       |
|                             |       | <hr/>                 | <hr/>               | <hr/>   | <hr/>  |
| Total                       |       | 50,689                | -                   | 50,689  | 44,677                                       |
|                             |       | <hr/>                 | <hr/>               | <hr/>   | <hr/>  |
| NET INCOME                  |       | 16,018                | -                   | 16,018  | 19,782                                       |
| RECONCILIATION OF FUNDS     |       |                       |                     |   |  |
| Total funds brought forward |       | 106,431               | 1,321               | 107,752   | 87,970                                       |
|                             |       | <hr/>                 | <hr/>               | <hr/>   | <hr/>  |
| TOTAL FUNDS CARRIED FORWARD |       | 122,449               | 1,321               | 123,770   | 107,752                                      |
|                             |       | <hr/> <hr/>           | <hr/> <hr/>         | <hr/> <hr/>   | <hr/> <hr/>                                  |

The notes form part of these financial statements

Balance Sheet  
31 DECEMBER 2022

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.12.22<br>Total<br>funds<br>£ | 28.2.22<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|---------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                          |       |                            |                          |                                 |                                |
| Intangible assets                            | 10    | -                          | -                        | -                               | 14,184                         |
| <b>CURRENT ASSETS</b>                        |       |                            |                          |                                 |                                |
| Cash at bank                                 |       | 126,650                    | 1,321                    | 127,971                         | 97,578                         |
| <b>CREDITORS</b>                             |       |                            |                          |                                 |                                |
| Amounts falling due within one year          | 11    | (4,201)                    | -                        | (4,201)                         | (4,010)                        |
|  |       | <hr/>                      | <hr/>                    | <hr/>                           | <hr/>                          |
| <b>NET CURRENT ASSETS</b>                    |       | 122,449                    | 1,321                    | 123,770                         | 93,568                         |
|  |       | <hr/>                      | <hr/>                    | <hr/>                           | <hr/>                          |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 122,449                    | 1,321                    | 123,770                         | 107,752                        |
|  |       | <hr/>                      | <hr/>                    | <hr/>                           | <hr/>                          |
| <b>NET ASSETS</b>                            |       | 122,449                    | 1,321                    | 123,770                         | 107,752                        |
|  |       | <hr/> <hr/>                | <hr/> <hr/>              | <hr/> <hr/>                     | <hr/> <hr/>                    |
| <b>FUNDS</b>                                 |       |                            |                          |                                 |                                |
|  | 12    |                            |                          |                                 |                                |
| Unrestricted funds                           |       |                            |                          | 122,449                         | 106,431                        |
| Restricted funds                             |       |                            |                          | 1,321                           | 1,321                          |
|  |       |                            |                          | <hr/>                           | <hr/>                          |
| <b>TOTAL FUNDS</b>                           |       |                            |                          | 123,770                         | 107,752                        |
|  |       |                            |                          | <hr/> <hr/>                     | <hr/> <hr/>                    |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2022 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.

Balance Sheet - continued  
31 DECEMBER 2022

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 22 September 2023 and were signed on its behalf by:

M L Taylor - Treasurer - Trustee

N G Hawkins - Chair - Trustee

## BEFRIENDERS WORLDWIDE

### Notes to the Financial Statements FOR THE PERIOD 1 MARCH 2022 TO 31 DECEMBER 2022

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public 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)', the Charities Act 2011, 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.

The presentation currency of the financial statements is Pound Sterling (£).

The accounting period has been changed from 28 February 2023 to 31 December 2022, being a 10 month period. The figures are therefore not directly comparable with the previous period of 12 months.

##### 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.

##### Going Concern

In light of the Covid-19 outbreak, the trustees have assessed whether the use of the going concern basis is appropriate and have also considered possible other events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The trustees have concluded that despite the significant economic impact of Covid-19, there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

##### Legal Status

The charity is incorporated as a company limited by guarantee, incorporated in England and Wales, and is registered with the Charity Commission. The registered office address, company and charity registration numbers can be found in the Report of the Trustees. The members of the company have undertaken to contribute up to their guarantee of £1 each towards the liabilities of the company, in the event that it is wound up whilst they are, or within one year of being members.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

## BEFRIENDERS WORLDWIDE

### Notes to the Financial Statements - continued FOR THE PERIOD 1 MARCH 2022 TO 31 DECEMBER 2022

#### 1. ACCOUNTING POLICIES - continued

##### Intangible fixed assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Prior to the period ended 31 December 2022 website costs were amortised evenly over their estimated useful life of six years. Trustees can no longer identify the income stream associated with the website development costs, so the remaining cost has been fully amortised in the current period in line with the requirements of FRS 102.

##### 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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purposes in accordance with the development plans of the organisation and to enable the completion of existing projects.

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.

Cash and cash equivalents comprise of cash at bank and in hand and interest bearing deposits.

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

##### Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE PERIOD 1 MARCH 2022 TO 31 DECEMBER 2022

2. DONATIONS AND LEGACIES

|           | Period<br>1.3.22<br>to<br>31.12.22<br>£ | Year Ended<br>28.2.22<br>£ |
|-----------|---|----------------------------|
| Grants    | 31,000                                  | 16,500                     |
| Donations | 8,784                                   | 13,796                     |
| Legacies  | -                                       | 8,182                      |
|           | <u>39,784</u>                           | <u>38,478</u>              |

3. OTHER TRADING ACTIVITIES

|                    | Period<br>1.3.22<br>to<br>31.12.22<br>£ | Year Ended<br>28.2.22<br>£ |
|--------------------|---|----------------------------|
| Project management | <u>19,316</u>                           | <u>23,095</u>              |

4. OTHER INCOME

|                        | Period<br>1.3.22<br>to<br>31.12.22<br>£ | Year Ended<br>28.2.22<br>£ |
|------------------------|---|----------------------------|
| Foreign exchange gains | <u>7,607</u>                            | <u>2,886</u>               |

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE PERIOD 1 MARCH 2022 TO 31 DECEMBER 2022

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

|   | Period<br>1.3.22<br>to<br>31.12.22<br>£ | Year<br>Ended<br>28.2.22<br>£ |
|---|---|-------------------------------|
| Insurance                               | 398                                     | 398                           |
| Sundries                                | 8                                       | 60                            |
| Entertainment                           | 88                                      | -                             |
| Subscriptions                           | 90                                      | -                             |
| Staff training                          | 1,307                                   | -                             |
| Advertising                             | 333                                     | -                             |
| IT software and consumables             | 11,506                                  | 8,427                         |
| Bank charges                            | 353                                     | 387                           |
| Website amortisation                    | 14,184                                  | 4,728                         |
| Bookkeeping fees                        | 280                                     | -                             |
| Accountancy and independent examination | 1,686                                   | 1,392                         |
| Consulting                              | 12,071                                  | 14,400                        |
|   | <u>42,304</u>                           | <u>29,792</u>                 |

6. NET INCOME/(EXPENDITURE)

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

|                             | Period<br>1.3.22<br>to<br>31.12.22<br>£ | Year Ended<br>28.2.22<br>£ |
|-----------------------------|---|----------------------------|
| Accountancy and bookkeeping | 1,686                                   | 1,392                      |
| Website amortisation        | 14,184                                  | 4,728                      |
|                             | <u>15,870</u>                           | <u>6,120</u>               |

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE PERIOD 1 MARCH 2022 TO 31 DECEMBER 2022

7. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

The charity incurred costs totalling £88 for the trustees' entertaining. (28 February 2022 a total of £34 was reimbursed to one trustee for out of pocket expenses).

8. STAFF COSTS

The average number of employees during the period was nil (31 March 2022: nil), and no staff costs were incurred.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                             | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------------|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM  |                            |                          |                     |
| Donations and legacies      | 35,478                     | 3,000                    | 38,478              |
| Other trading activities    | 23,095                     | -                        | 23,095              |
| Other income                | 2,886                      | -                        | 2,886               |
|                             | <hr/>                      | <hr/>                    | <hr/>               |
| Total                       | 61,459                     | 3,000                    | 64,459              |
|                             | <hr/>                      | <hr/>                    | <hr/>               |
| EXPENDITURE ON              |                            |                          |                     |
| Raising funds               |                            |                          |                     |
| Other trading activities    | 7,433                      | -                        | 7,433               |
|                             | <hr/>                      | <hr/>                    | <hr/>               |
|                             | 7,433                      | -                        | 7,433               |
|                             | <hr/>                      | <hr/>                    | <hr/>               |
| Charitable activities       |                            |                          |                     |
| Grants payable              | 4,452                      | 3,000                    | 7,452               |
| Other                       | 29,792                     | -                        | 29,792              |
|                             | <hr/>                      | <hr/>                    | <hr/>               |
| Total                       | 41,677                     | 3,000                    | 44,677              |
|                             | <hr/>                      | <hr/>                    | <hr/>               |
| NET INCOME                  | 19,782                     | -                        | 19,782              |
|                             | <hr/>                      | <hr/>                    | <hr/>               |
| RECONCILIATION OF FUNDS     |                            |                          |                     |
| Total funds brought forward | 86,649                     | 1,321                    | 87,970              |
|                             | <hr/>                      | <hr/>                    | <hr/>               |
| TOTAL FUNDS CARRIED FORWARD | 106,431                    | 1,321                    | 107,752             |
|                             | <hr/> <hr/>                | <hr/> <hr/>              | <hr/> <hr/>         |

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE PERIOD 1 MARCH 2022 TO 31 DECEMBER 2022

|     |  |                             |                |
|-----|--|-----------------------------|----------------|
| 10. | INTANGIBLE FIXED ASSETS                        |                             | Website<br>£   |
|     | COST   |                             |                |
|     | At 1 March 2022 and<br>31 December 2022        |                             | 23,640         |
|     | AMORTISATION                                   |                             |                |
|     | At 1 March 2022                                |                             | 9,456          |
|     | Charge for year                                |                             | 14,184         |
|     | At 31 December 2022                            |                             | 23,640         |
|     | NET BOOK VALUE                                 |                             |                |
|     | At 31 December 2022                            |                             | -              |
|     | At 28 February 2022                            |                             | 14,184         |
| 11. | CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR |                             |                |
|     |  | 31.12.22                    | 28.2.22        |
|     |  | £                           | £              |
|     | Trade creditors                                | -                           | 2,691          |
|     | Accruals and deferred income                   | 4,201                       | 1,319          |
|     |  | <u>4,201</u>                | <u>4,010</u>   |
| 12. | MOVEMENT IN FUNDS                              |                             |                |
|     |  | Net<br>movement<br>in funds | At             |
|     |  | At 1.3.22                   | 31.12.22       |
|     |  | £                           | £              |
|     | Unrestricted funds                             |                             |                |
|     | General fund                                   | 96,643                      | 112,661        |
|     | Twinning Project                               | 9,788                       | 9,788          |
|     |  | <u>106,431</u>              | <u>122,449</u> |
|     | Restricted funds                               |                             |                |
|     | Lifelink Samaritans                            | 1,321                       | 1,321          |
|     | TOTAL FUNDS                                    | <u>107,752</u>              | <u>123,770</u> |

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE PERIOD 1 MARCH 2022 TO 31 DECEMBER 2022

12. MOVEMENT IN FUNDS - continued

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

|                    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds |                            |                            |                           |
| General fund       | 66,707                     | (50,689)                   | 16,018                    |
|                    | <u>        </u>            | <u>        </u>            | <u>        </u>           |
| TOTAL FUNDS        | <u>66,707</u>              | <u>(50,689)</u>            | <u>16,018</u>             |

Comparatives for movement in funds

|                     | At 1.3.21<br>£  | Net<br>movement<br>in funds<br>£ | At<br>28.2.22<br>£ |
|---------------------|-----------------|----------------------------------|--------------------|
| Unrestricted funds  |                 |                                  |                    |
| General fund        | 76,861          | 19,782                           | 96,643             |
| Twinning Project    | 9,788           | -                                | 9,788              |
|                     | <u>        </u> | <u>        </u>                  | <u>        </u>    |
|                     | 86,649          | 19,782                           | 106,431            |
| Restricted funds    |                 |                                  |                    |
| Lifelink Samaritans | 1,321           | -                                | 1,321              |
|                     | <u>        </u> | <u>        </u>                  | <u>        </u>    |
| TOTAL FUNDS         | <u>87,970</u>   | <u>19,782</u>                    | <u>107,752</u>     |

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

|                      | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|----------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds   |                            |                            |                           |
| General fund         | 61,459                     | (41,677)                   | 19,782                    |
| Restricted funds     |                            |                            |                           |
| Sri Lanka Sumithrayo | 3,000                      | (3,000)                    | -                         |
|                      | <u>        </u>            | <u>        </u>            | <u>        </u>           |
| TOTAL FUNDS          | <u>64,459</u>              | <u>(44,677)</u>            | <u>19,782</u>             |

The trustees have set aside unrestricted funds for the Twinning Project to encourage centres in different countries to work together and exchange best practice.

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE PERIOD 1 MARCH 2022 TO 31 DECEMBER 2022

12. MOVEMENT IN FUNDS - continued

Lifelink Samaritans - The restricted funds were donated by Lifelink Samaritans Tasmania Inc, in order to help fund membership subscriptions to Befrienders Worldwide by Samaritans of Wellington Inc over a five year period.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2022.

**Befrienders Worldwide  
4 Cambridge Terrace Mews  
London  
NW1 4JJ**

Nagler Simmons  
5 Beaumont Gate  
Shenley Hill  
Radlett  
WD7 7AR

**Company Registration No.**  
07964782 (England and Wales)

**Charity number:**  
1146717

Dear Sirs

**FINANCIAL STATEMENTS FOR THE PERIOD END 31 DECEMBER 2022**

We confirm that the following representations are made on the basis of enquiries of management or staff with relevant knowledge or experience, and where appropriate inspection of relevant documentation, sufficient to satisfy ourselves that we can properly make each of the following representations to you.

We acknowledge as trustees our responsibility under the Companies Act 2006 and Charities Act 2011 for preparing the financial statements that give a true and fair view and for making accurate representations to you as accountants.

1. We confirm that all accounting records have been made available to you for the purpose preparing the accounts, in accordance with your terms of engagement, and that all the transactions undertaken by the company have been properly reflected and recorded in the accounting records.
2. We confirm that at the year end, there were no contingent liabilities, nor actual or possible litigation pending against the Trust.
3. We confirm that there were, at no time during the year, any arrangements, transactions or agreements to provide credit facilities for members of the Board of Trustees, or to guarantee or provide security for such matters.
4. We confirm that there were no related party transactions or trustee expenses requiring disclosure in the accounts.
5. We confirm that at the balance sheet date, there was no material capital expenditure authorised, and which therefore needed to be disclosed in the accounts as capital commitments.
6. It was confirmed that the Board believed that Befrienders Worldwide would be a going concern for a period of at least one year from the date on which the accounts are approved.
7. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business and which are central to the charity's ability to conduct its business.
8. We acknowledge our responsibilities for the design and implementation of controls to prevent and detect fraud.

9. We confirm that there have been no actual or suspected instances of fraud involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former employees, regulators or others.
10. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
11. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
12. We confirm that at the balance sheet date, there were no significant bad or doubtful debts in amounts owing to the trust, and that no material provision was necessary to account for credit notes raised after the balance sheet date against invoices raised before that date.

Approved by the Board of Trustees and signed on its behalf on 22 September 2023

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M L Taylor - Treasurer

**BEFRIENDERS WORLDWIDE**

England & Wales - Charity number 1146717

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# Accounts

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REGISTERED COMPANY NUMBER: 07964782 (England and Wales)  
REGISTERED CHARITY NUMBER: 1146717

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 28 February 2022  
for  
BEFRIENDERS WORLDWIDE

Nagler Simmons  
Chartered Accountants  
5 Beaumont Gate  
Shenley Hill  
Radlett  
WD7 7AR

BEFRIENDERS WORLDWIDE

Contents of the Financial Statements  
FOR THE YEAR ENDED 28 FEBRUARY 2022

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| Detailed Statement of Financial Activities | 20 to 21 |

## BEFRIENDERS WORLDWIDE

### Chairman's Report FOR THE YEAR ENDED 28 FEBRUARY 2022

This year has been one of continuity and development for Befrienders Worldwide (BW). While the organisation remains wholly committed to its core principles, the world in which we are operating is changing very quickly, and BW is adapting to respond to that change.

In general terms, the pandemic has provided many challenges, not least in an increased dislocation of people, making more potentially vulnerable to mental health concerns. Many BW member organisations have reported an increase in demand for services. The pandemic also placed pressure on BW member organisations as physical centres were often forced to close during lock-down periods. This caused adaptation of service provision, much of which has led to positive development of digital provision of service. However, more negatively, many centres have reported a decrease in volunteer numbers for a number of reasons, many relating to the social effects of the pandemic. All members are seeking appropriate means to address volunteer recruitment and retention.

More specifically, BW has seen significant developments in the past year. After many years of dedicated and skilled service, Martin Taylor stepped down as Chair. Following a recruitment and interview process, I, Neil Hawkins was appointed as Chair. Several other new members were also invited to join the Board and Martin Taylor subsequently kindly agreed to re-join the Board as Treasurer. This revised Board has undertaken a review of BW's purpose, strategy, means of communication and services. This has led to a number of practical proposals that will be developed and delivered in the year ahead. These include a redefinition of the ethos of BW, the production of a logo and tagline, the commissioning of a new website, the dissemination of Samaritans UK e-learning to members and the exploration of the development of a community platform to link members together.

In terms of practical activities, perhaps most significant for BW has been the launch of the Befrienders for Seafarers service. Seafarers are a potentially highly vulnerable global community. They are often away from home for many months and can experience significant isolation and emotional distress. Befrienders for Seafarers seeks to offer support to those who may otherwise have nowhere to turn. The Befrienders for Seafarers service provides a helpline for seafarers experiencing emotional crisis at any time wherever they are in the world. BW is enormously grateful to its member organisations that have undertaken specialist training in needs of seafarers and who are providing this service:

The Samaritans China/Hong Kong  
Samaritans South Coast (Massachusetts, USA)  
In Touch Community Services (Philippines)  
Samaritans in Spain  
Befrienders Gibraltar

BW would like to recognise the support, in the form of a grant provided by the Seafarers' Charity, indicating their belief in BW to deliver this invaluable global service.

This new service complements our existing arrangements to provide a dedicated support to the employees of specific shipping companies.

BW was also extremely grateful to Befrienders Malaysia for hosting a three-day online Conference in September 2021. This was very well supported and received by BW members around the world.

Going forward and building on the progress made over the last year, BW will also seek to develop its digital presence and messaging in order to reach more of those who might be experiencing distress and to spread awareness around the world of the suicide prevention activities of BW and our member organisations. BW is also aiming to strengthen links with other global suicide prevention organisations.

BEFRIENDERS WORLDWIDE

Chairman's Report  
FOR THE YEAR ENDED 28 FEBRUARY 2022

These activities and plans will over time require additional resources and the BW Board will be developing a new fund-raising strategy to support this.

Neil Hawkins  
Chair, Befrienders Worldwide

Dated: 24 November 2022

## BEFRIENDERS WORLDWIDE

### Report of the Trustees FOR THE YEAR ENDED 28 FEBRUARY 2022

The Board of Befrienders Worldwide (BW) submits its annual report and financial statements for the year ended 28 February 2022.

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

To improve the emotional and mental health of people who are experiencing feelings of distress and despair and to reduce the incidences of suicide.

##### Significant activities

Specifically our activities include the encouragement worldwide of establishing and developing centres who specialise in our work; developing and providing education and training tools and services; identifying best practices and supporting and promoting the application of these practices by the centres; developing technological platforms for communication and improved service delivery by the centres; encouraging and promoting applicable research; establishing partnerships with other relationship organisations; and developing material for public awareness campaigns.

##### Benefit to individuals

The majority of our centres are available around the clock every day of the year to receive calls and other contracts from people who are in emotional distress and may be contemplating suicide. There is no charge for the service which is provided mainly by volunteers who receive specific ongoing training. Often our centres are the only lifeline (literally) for people in distress.

##### Public benefit

In shaping the activities for this financial year, the Trustees have considered the Charity Commission's guidance on public benefit. Both the charity and our centres are very active in their countries in both promoting awareness and addressing the stigma of mental health issues.

#### ACHIEVEMENT AND PERFORMANCE

##### Key projects/achievements

During the year, in addition to the activities described above, the charity continued developing its partnership with a shipping company in Asia to facilitate the provision of the emotional support services of our members to the seafaring community.

#### FINANCIAL REVIEW

##### Financial position

The charity received income of £23,095 (2021: £26,927) for project management activities which covered project management costs of £7,433 (2021: £12,285) with a resulting surplus of £10,810 (2021: £14,642).

The results of the charity for the year ended 28 February 2022 are set out in the attached financial statements. A surplus of £19,782 (2021: £9,048) was added to the general fund.

## BEFRIENDERS WORLDWIDE

### Report of the Trustees FOR THE YEAR ENDED 28 FEBRUARY 2022

#### FINANCIAL REVIEW

##### Reserves policy

The charity's reserves at the year end were £82,459 (2021: £57,949). The Board of Trustees are of the opinion that reserves should be at least at a level to ensure the charity can run efficiently and meet the needs of the membership and sustain its development. It is Befrienders Worldwide's objective to maintain the accumulated reserves to cover its annual operating cost as a minimum.

A part of the unrestricted reserves are treated as designated funds and are set aside for specific purposes. Designated funds consist of the monies for the "Twinning Project" which encourages centres in different countries to work together and exchange best practice. In addition, cash and readily available funds are maintained at a level to at least meet all current liabilities at any given time.

Total unrestricted funds at the balance sheet date were £106,431 (2021: £86,649), split between general funds of £96,643 (2021: £76,861) and designated funds of £9,788 (2021: £9,788) held for the Twinning Project. A further £1,321 (2021: £1,321) was held in a restricted fund following a donation by Lifelink Samaritans for the specific purpose of funding membership subscriptions for Samaritans of Wellington Inc. over a 5 year period.

##### Going concern

Despite the ongoing Covid-19 pandemic, the Board confirms that it has a reasonable expectation that Befrienders Worldwide has adequate resources to continue in operational existence for the foreseeable future and has assets to fulfil all obligations. For this reason, it continues to adopt the going concern basis in preparing these financial statements.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Befrienders Worldwide Limited is a body incorporated under the Companies Act 2006 as a company limited by guarantee and not having a share capital. The governing documents are the Memorandum and Articles of Association as approved by the members. It is also registered as a charity with the Charity Commission.

##### Recruitment and appointment of new trustees

Members of the Board of Trustees are elected for a term of three years, renewable on agreement of the Trustee and the Board. Vacancies for new trustees are identified by the Board taking into consideration the balance of skills required and to reflect the international, multicultural nature of the charity. Candidates are interviewed by a panel of the Board and the appointments are approved at a Board meeting. Upon appointment trustees are required to complete a register of interests and are given a Trustee Handbook that includes the Memorandum and Articles of Association. There is also a formal induction process, and trustees may undertake relevant training where appropriate.

All trustees are non-executive and work for Befrienders Worldwide in a voluntary capacity.

##### Organisational structure

Befrienders Worldwide is governed by a Board of Trustees, which comprises the Chair, Treasurer and a minimum of three other board members.

##### Decision making

The Board of Trustees is responsible for the overall governance and strategic direction of Befrienders Worldwide. They meet regularly during the year to consider, determine and review strategy and policy.

## BEFRIENDERS WORLDWIDE

### Report of the Trustees FOR THE YEAR ENDED 28 FEBRUARY 2022

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Key risks and uncertainties

The Board assesses the risks to which Befrienders is exposed and the mitigation plans in place in order to minimise potential risk.

Risks reviewed cover four key areas :

##### Governance

Covers all aspects of trustee activities, strategy, charitable purpose/public benefit and the Memorandum and Articles of Association;

##### Operational Activities

Covers delivery of Befrienders' core activities, day to day operations, health & safety and HR activities;

##### Finance

Covers all aspects of financial risk;

##### External environment changes and development

Covers competitor activities, changes in operating environment and changes within Befrienders' stakeholder groups.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number  
07964782 (England and Wales)

Registered Charity number  
1146717

Registered office  
5 Beaumont Gate  
Shenley Hill  
Radlett  
WD7 7AR

##### Trustees

|                 |   |
|-----------------|---|
| M L Taylor      | (resigned 31.3.21 and reappointed 17.11.21) - Chair until 31.3.21,<br>Treasurer from 17.11.21 |
| N G Hawkins     | (appointed 6.9.21) - Chair from 6.9.21  |
| O F Monteiro    | Treasurer until 17.11.21  |
| D A Brodtman    |   |
| M L Galliano    |   |
| M C A Gibson    | (resigned 15.3.21)  |
| M M Mulindi     |   |
| C M Paravithana |   |
| P Skruibis      |   |
| P Yoskittiphat  |   |
| D J Atkinson    | (appointed 17.11.21)  |
| N Sood          | (appointed 17.11.21)  |
| L Zeinoun       | (appointed 17.11.21)  |

BEFRIENDERS WORLDWIDE

Report of the Trustees  
FOR THE YEAR ENDED 28 FEBRUARY 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

R S Harris

The Association of Chartered Certified Accountants

Nagler Simmons

Chartered Accountants

5 Beaumont Gate

Shenley Hill

Radlett

WD7 7AR

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 24 November 2022 and signed on its behalf by:

M L Taylor - Treasurer - Trustee

Independent Examiner's Report to the Trustees of  
Befrienders Worldwide

Independent examiner's report to the trustees of Befrienders Worldwide ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2022.

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

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.

R S Harris  
The Association of Chartered Certified Accountants  
Nagler Simmons  
Chartered Accountants  
5 Beaumont Gate  
Shenley Hill  
Radlett  
WD7 7AR

24 November 2022

BEFRIENDERS WORLDWIDE

Statement of Financial Activities  
FOR THE YEAR ENDED 28 FEBRUARY 2022

|                                   | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 28.2.22<br>Total<br>funds<br>£ | 28.2.21<br>Total<br>funds<br>£ |
|-----------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |       |                            |                          |                                |                                |
| Donations and legacies            | 2     | 35,478                     | 3,000                    | 38,478                         | 23,782                         |
| Other trading activities          | 3     | 23,095                     | -                        | 23,095                         | 26,927                         |
| Other income                      | 4     | 2,886                      | -                        | 2,886                          | -                              |
|                                   |       | <u>61,459</u>              | <u>3,000</u>             | <u>64,459</u>                  | <u>50,709</u>                  |
| <b>EXPENDITURE ON</b>             |       |                            |                          |                                |                                |
| Raising funds                     |       |                            |                          |                                |                                |
| Other trading activities          |       | 7,433                      | -                        | 7,433                          | 12,285                         |
|                                   |       | <u>7,433</u>               | <u>-</u>                 | <u>7,433</u>                   | <u>12,285</u>                  |
| Charitable activities             | 5     |                            |                          |                                |                                |
| Grants payable                    |       | 4,452                      | 3,000                    | 7,452                          | -                              |
| Other                             |       | 29,792                     | -                        | 29,792                         | 29,376                         |
|                                   |       | <u>41,677</u>              | <u>3,000</u>             | <u>44,677</u>                  | <u>41,661</u>                  |
| NET INCOME                        |       | 19,782                     | -                        | 19,782                         | 9,048                          |
| <b>RECONCILIATION OF FUNDS</b>    |       |                            |                          |                                |                                |
| Total funds brought forward       |       | 86,649                     | 1,321                    | 87,970                         | 78,922                         |
|                                   |       | <u>106,431</u>             | <u>1,321</u>             | <u>107,752</u>                 | <u>87,970</u>                  |
| TOTAL FUNDS CARRIED FORWARD       |       | <u><u>106,431</u></u>      | <u><u>1,321</u></u>      | <u><u>107,752</u></u>          | <u><u>87,970</u></u>           |

The notes form part of these financial statements

Balance Sheet  
28 FEBRUARY 2022

|                                       | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 28.2.22<br>Total<br>funds<br>£ | 28.2.21<br>Total<br>funds<br>£ |
|---------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| FIXED ASSETS                          |       |                            |                          |                                |                                |
| Intangible assets                     | 12    | 14,184                     | -                        | 14,184                         | 18,912                         |
| CURRENT ASSETS                        |       |                            |                          |                                |                                |
| Cash at bank                          |       | 96,257                     | 1,321                    | 97,578                         | 79,074                         |
| CREDITORS                             |       |                            |                          |                                |                                |
| Amounts falling due within one year   | 13    | (4,010)                    | -                        | (4,010)                        | (10,016)                       |
| NET CURRENT ASSETS                    |       | 92,247                     | 1,321                    | 93,568                         | 69,058                         |
| TOTAL ASSETS LESS CURRENT LIABILITIES |       | 106,431                    | 1,321                    | 107,752                        | 87,970                         |
| NET ASSETS                            |       | 106,431                    | 1,321                    | 107,752                        | 87,970                         |
| FUNDS                                 | 14    |                            |                          |                                |                                |
| Unrestricted funds                    |       |                            |                          | 106,431                        | 86,649                         |
| Restricted funds                      |       |                            |                          | 1,321                          | 1,321                          |
| TOTAL FUNDS                           |       |                            |                          | 107,752                        | 87,970                         |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2022 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.

Balance Sheet - continued  
28 FEBRUARY 2022

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 24 November 2022 and were signed on its behalf by:

M L Taylor - Treasurer - Trustee

N G Hawkins - Chair - Trustee

## BEFRIENDERS WORLDWIDE

### Notes to the Financial Statements FOR THE YEAR ENDED 28 FEBRUARY 2022

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public 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 2015)', the Charities Act 2011, '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.

The presentation currency of the financial statements is Pound Sterling (£).

##### 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.

##### Going Concern

In light of the Covid-19 outbreak, the trustees have assessed whether the use of the going concern basis is appropriate and have also considered possible other events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The trustees have concluded that despite the significant economic impact of Covid-19, there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

##### Legal Status

The charity is incorporated as a company limited by guarantee, incorporated in England and Wales, and is registered with the Charity Commission. The registered office address, company and charity registration numbers can be found in the Report of the Trustees. The members of the company have undertaken to contribute up to their guarantee of £1 each towards the liabilities of the company, in the event that it is wound up whilst they are, or within one year of being members.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### Intangible fixed assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2022

1. ACCOUNTING POLICIES - continued

Intangible fixed assets

Website costs will be amortised evenly over their estimated useful life of five years commencing from the date that economic benefits attributable to the website flow to the charity.

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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purposes in accordance with the development plans of the organisation and to enable the completion of existing projects.

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.

Cash and cash equivalents comprise of cash at bank and in hand and interest bearing deposits

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

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2. DONATIONS AND LEGACIES

|                 | 28.2.22       | 28.2.21       |
|-----------------|---------------|---------------|
|                 | £             | £             |
| Membership fees | -             | 3,200         |
| Grants          | 16,500        | -             |
| Donations       | 13,796        | 20,582        |
| Legacies        | 8,182         | -             |
|                 | <u>38,478</u> | <u>23,782</u> |

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2022

|    |   |                   |   |
|----|---|-------------------|---|
| 3. | OTHER TRADING ACTIVITIES                | 28.2.22<br>£      | 28.2.21<br>£  |
|    | Project management                      | 23,095            | 26,927  |
|    |   | <u>          </u> | <u>          </u>   |
| 4. | OTHER INCOME                            | 28.2.22<br>£      | 28.2.21<br>£  |
|    | Foreign exchange gains                  | 2,886             | -   |
|    |   | <u>          </u> | <u>          </u>   |
| 5. | CHARITABLE ACTIVITIES COSTS             |                   | Grant<br>funding of<br>activities<br>(see note<br>7)<br>£ |
|    | Grants payable                          |                   | 7,452   |
|    |   |                   | <u>          </u>   |
|    |   | 28.2.22<br>£      | 28.2.21<br>£  |
|    | Grants to institutions                  | 7,452             | -   |
|    | Other                                   | 29,792            | 29,376  |
|    |   | <u>          </u> | <u>          </u>   |
|    |   | <u>37,244</u>     | <u>14,976</u>   |
| 6. | DIRECT COSTS OF CHARITABLE ACTIVITIES   | 28.2.22<br>£      | 28.2.21<br>£  |
|    | Foreign exchange losses                 | -                 | 5,517   |
|    | Insurance                               | 398               | 398   |
|    | Sundries                                | 60                | 762   |
|    | IT software and consumables             | 8,427             | 1,735   |
|    | Bank charges                            | 387               | 198   |
|    | Website amortisation                    | 4,728             | 4,728   |
|    | Accountancy and independent examination | 1,392             | 1,278   |
|    | Legal fees                              | -                 | 360   |
|    | Consulting                              | 14,400            | 14,400  |
|    |   | <u>          </u> | <u>          </u>   |
|    |   | <u>29,792</u>     | <u>29,376</u>   |

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2022

|    |                             |              |          |
|----|-----------------------------|--------------|----------|
| 7. | GRANTS PAYABLE              | 28.2.22      | 28.2.21  |
|    |                             | £            | £        |
|    | Grants payable              | 7,452        | -        |
|    |                             | <u>7,452</u> | <u>-</u> |
|    |                             | 28.2.22      | 28.2.21  |
|    |                             | £            | £        |
|    | Sri Lanka Sumithrayo        | 3,000        | -        |
|    | Hong Kong Smaritans         | 1,118        | -        |
|    | Samaritans of Spain         | 1,118        | -        |
|    | South Coast Samaritans      | 1,113        | -        |
|    | In Touch Community Services | 1,103        | -        |
|    |                             | <u>7,452</u> | <u>-</u> |

8. NET INCOME/(EXPENDITURE)

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

|  |                             |              |              |
|--|-----------------------------|--------------|--------------|
|  |                             | 28.2.22      | 28.2.21      |
|  |                             | £            | £            |
|  | Accountancy and bookkeeping | 1,392        | 1,278        |
|  | Website amortisation        | 4,728        | 4,728        |
|  |                             | <u>6,120</u> | <u>6,006</u> |

9. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

A total of £34 (2021: £463) was reimbursed to trustees for out of pocket expenses incurred during the year. One trustee was reimbursed for direct expenses, in accordance with the Articles of Association.

10. STAFF COSTS

The average number of employees during the year was nil (2021: nil), and no staff costs were incurred.

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£  |
|------------------------------------|----------------------------|--------------------------|----------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |                          |                      |
| Donations and legacies             | 22,461                     | 1,321                    | 23,782               |
| Other trading activities           | 26,927                     | -                        | 26,927               |
| <b>Total</b>                       | <u>49,388</u>              | <u>1,321</u>             | <u>50,709</u>        |
| <b>EXPENDITURE ON</b>              |                            |                          |                      |
| Raising funds                      |                            |                          |                      |
| Other trading activities           | 12,285                     | -                        | 12,285               |
|                                    | <u>12,285</u>              | <u>-</u>                 | <u>12,285</u>        |
| Other                              | 29,376                     | -                        | 29,376               |
| <b>Total</b>                       | <u>41,661</u>              | <u>-</u>                 | <u>41,661</u>        |
| <b>NET INCOME</b>                  | 7,727                      | 1,321                    | 9,048                |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                      |
| Total funds brought forward        | 78,922                     | -                        | 78,922               |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>86,649</u></u>       | <u><u>1,321</u></u>      | <u><u>87,970</u></u> |

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2022

12. INTANGIBLE FIXED ASSETS

|                                      | Website<br>£ |
|--------------------------------------|--------------|
| COST                                 |              |
| At 1 March 2021 and 28 February 2022 | 23,640       |
| AMORTISATION                         |              |
| At 1 March 2021                      | 4,728        |
| Charge for year                      | 4,728        |
| At 28 February 2022                  | 9,456        |
| NET BOOK VALUE                       |              |
| At 28 February 2022                  | 14,184       |
| At 28 February 2021                  | 18,912       |

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                              | 28.2.22<br>£ | 28.2.21<br>£ |
|------------------------------|--------------|--------------|
| Trade creditors              | 2,691        | 2,636        |
| Accruals and deferred income | 1,319        | 7,380        |
|                              | 4,010        | 10,016       |
|                              | 4,010        | 10,016       |

DEFERRED INCOME

|                                       | 28.2.22<br>£ | 28.2.21<br>£ |
|---------------------------------------|--------------|--------------|
| Deferred income at 1st March          | 2,668        | 2,778        |
| Resources deferred in the period      | -            | 2,668        |
| Amount released from previous periods | (2,668)      | (2,778)      |
| Deferred income at 28th February      | -            | 2,668        |
|                                       | -            | 2,668        |

Deferred income comprises the following:

|                     |   |       |
|---------------------|---|-------|
| Corporate donations | - | 736   |
| Project management  | - | 1,932 |
|                     | - | 2,668 |
|                     | - | 2,668 |

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2022

14. MOVEMENT IN FUNDS

|                     | At 1.3.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>28.2.22<br>£ |
|---------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds  |                |                                  |                    |
| General fund        | 86,649         | 19,782                           | 106,431            |
| Restricted funds    |                |                                  |                    |
| Lifelink Samaritans | 1,321          | -                                | 1,321              |
|                     | <u>87,970</u>  | <u>19,782</u>                    | <u>107,752</u>     |
| TOTAL FUNDS         | <u>87,970</u>  | <u>19,782</u>                    | <u>107,752</u>     |

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

|                      | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|----------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds   |                            |                            |                           |
| General fund         | 61,459                     | (41,677)                   | 19,782                    |
| Restricted funds     |                            |                            |                           |
| Sri Lanka Sumithrayo | 3,000                      | (3,000)                    | -                         |
|                      | <u>64,459</u>              | <u>(44,677)</u>            | <u>19,782</u>             |
| TOTAL FUNDS          | <u>64,459</u>              | <u>(44,677)</u>            | <u>19,782</u>             |

Comparatives for movement in funds

|                     | At 1.3.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>28.2.21<br>£ |
|---------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds  |                |                                  |                    |
| General fund        | 69,134         | 7,727                            | 76,861             |
| Twinning Project    | 9,788          | -                                | 9,788              |
|                     | <u>78,922</u>  | <u>7,727</u>                     | <u>86,649</u>      |
| Restricted funds    |                |                                  |                    |
| Lifelink Samaritans | -              | 1,321                            | 1,321              |
|                     | <u>78,922</u>  | <u>9,048</u>                     | <u>87,970</u>      |
| TOTAL FUNDS         | <u>78,922</u>  | <u>9,048</u>                     | <u>87,970</u>      |

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2022

14. MOVEMENT IN FUNDS - continued

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

|                     | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds  |                            |                            |                           |
| General fund        | 49,388                     | (41,661)                   | 7,727                     |
| Restricted funds    |                            |                            |                           |
| Lifelink Samaritans | 1,321                      | -                          | 1,321                     |
|                     | <hr/>                      | <hr/>                      | <hr/>                     |
| TOTAL FUNDS         | <u>50,709</u>              | <u>(41,661)</u>            | <u>9,048</u>              |

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

|                     | At 1.3.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>28.2.22<br>£ |
|---------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds  |                |                                  |                    |
| General fund        | 69,134         | 27,509                           | 96,643             |
| Twinning Project    | 9,788          | -                                | 9,788              |
|                     | <hr/>          | <hr/>                            | <hr/>              |
|                     | 78,922         | 27,509                           | 106,431            |
| Restricted funds    |                |                                  |                    |
| Lifelink Samaritans | -              | 1,321                            | 1,321              |
|                     | <hr/>          | <hr/>                            | <hr/>              |
| TOTAL FUNDS         | <u>78,922</u>  | <u>28,830</u>                    | <u>107,752</u>     |

BEFRIENDERS WORLDWIDE

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2022

14. MOVEMENT IN FUNDS - continued

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

|                      | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|----------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds   |                            |                            |                           |
| General fund         | 110,847                    | (83,338)                   | 27,509                    |
| Restricted funds     |                            |                            |                           |
| Lifelink Samaritans  | 1,321                      | -                          | 1,321                     |
| Sri Lanka Sumithrayo | 3,000                      | (3,000)                    | -                         |
|                      | <u>4,321</u>               | <u>(3,000)</u>             | <u>1,321</u>              |
| TOTAL FUNDS          | <u>115,168</u>             | <u>(86,338)</u>            | <u>28,830</u>             |

The trustees have set aside unrestricted funds for the Twinning Project to encourage centres in different countries to work together and exchange best practice.

Lifelink Samaritans - The restricted funds were donated by Lifelink Samaritans Tasmania Inc, in order to help fund membership subscriptions to Befrienders Worldwide by Samaritans of Wellington Inc over a five year period.

Sri Lanka Sumithrayo - A legacy specifically to Sri Lanka Sumithrayo, providing emotional support to help those at risk of suicide in Sri Lanka.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2022.

BEFRIENDERS WORLDWIDE

Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 28 FEBRUARY 2022

|                              | 28.2.22<br>£ | 28.2.21<br>£ |
|------------------------------|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b> |              |              |
| Donations and legacies       |              |              |
| Membership fees              | -            | 3,200        |
| Grants                       | 16,500       | -            |
| Donations                    | 13,796       | 20,582       |
| Legacies                     | 8,182        | -            |
|                              | 38,478       | 23,782       |
| <br>                         |              |              |
| Other trading activities     |              |              |
| Project management           | 23,095       | 26,927       |
| <br>                         |              |              |
| Other income                 |              |              |
| Foreign exchange gains       | 2,886        | -            |
|                              | 64,459       | 50,709       |
| <br>                         |              |              |
| <b>EXPENDITURE</b>           |              |              |
| <br>                         |              |              |
| Other trading activities     |              |              |
| Consulting                   | 7,433        | 11,822       |
| Travel and subsistence       | -            | 463          |
|                              | 7,433        | 12,285       |
| <br>                         |              |              |
| Charitable activities        |              |              |
| Grants to institutions       | 7,452        | -            |
| <br>                         |              |              |
| Other                        |              |              |
| Foreign exchange losses      | -            | 5,517        |
| Insurance                    | 398          | 398          |
|                              | 398          | 5,915        |
| <br>                         |              |              |
| Support costs                |              |              |
| Management                   |              |              |
| Sundries                     | 60           | 762          |
| IT software and consumables  | 8,427        | 1,735        |
|                              | 8,487        | 2,497        |

This page does not form part of the statutory financial statements

BEFRIENDERS WORLDWIDE

Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 28 FEBRUARY 2022

|  | 28.2.22            | 28.2.21           |
|--|--------------------|-------------------|
|  | £                  | £                 |
| Management<br>Finance<br>Bank charges  | 387                | 198               |
| Other<br>Consulting<br>Website   | 14,400<br>4,728    | 14,400<br>4,728   |
|  | <hr/> 19,128       | <hr/> 19,128      |
| Governance costs<br>Accountancy and independent<br>examination<br>Legal fees | 1,392<br>-         | 1,278<br>360      |
|  | <hr/> 1,392        | <hr/> 1,638       |
| Total resources expended   | <hr/> 44,677       | <hr/> 41,661      |
| Net income   | <hr/> <hr/> 19,782 | <hr/> <hr/> 9,048 |

This page does not form part of the statutory financial statements

**BEFRIENDERS WORLDWIDE**

England & Wales - Charity number 1146717

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# Accounts

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REGISTERED COMPANY NUMBER: 07964782 (England and Wales)  
REGISTERED CHARITY NUMBER: 1146717

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**  
**FOR**  
**BEFRIENDERS WORLDWIDE**

Nagler Simmons  
Chartered Accountants  
5 Beaumont Gate  
Shenley Hill  
Radlett  
WD7 7AR

**BEFRIENDERS WORLDWIDE**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

The Board of Befrienders Worldwide submits its annual report and financial statements for the year ended 28 February 2021.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To improve the emotional and mental health of people who are experiencing feelings of distress and despair and to reduce the incidences of suicide.

**Significant activities**

Specifically our activities include the encouragement worldwide of establishing and developing centres who specialise in our work; developing and providing education and training tools and services; identifying best practices and supporting and promoting the application of these practices by the centres; developing technological platforms for communication and improved service delivery by the centres; encouraging and promoting applicable research; establishing partnerships with other relationship organisations; and developing material for public awareness campaigns.

**Benefit to individuals**

The majority of our centres are available around the clock every day of the year to receive calls and other contracts from people who are in emotional distress and may be contemplating suicide. There is no charge for the service which is provided mainly by volunteers who receive specific ongoing training. Often our centres are the only lifeline (literally) for people in distress.

**Public benefit**

In shaping the activities for this financial year, the Trustees have considered the Charity Commission's guidance on public benefit. Both the charity and our centres are very active in their countries in both promoting awareness and addressing the stigma of mental health issues.

**ACHIEVEMENT AND PERFORMANCE**

**Key projects/achievements**

During the year, in addition to the activities described above, the charity continued developing its partnership with a shipping company in Asia to facilitate the provision of the emotional support services of our members to the seafaring community. The charity received income of £26,927 (2020: £24,564) for project management activities which covered project management costs of £26,685 (2020: £19,675) with a resulting surplus of £242 (2020: £4,889).

**FINANCIAL REVIEW**

**Financial position**

The results of the charity for the year ended 28 February 2021 are set out in the attached financial statements. A surplus of £9,048 (2020: £20,608) was added to the general fund.

**Reserves policy**

The charity's reserves at the year end were £57,949 (2020: £45,494). The Board of Trustees are of the opinion that reserves should be at least at a level to ensure the charity can run efficiently and meet the needs of the membership and sustain its development. It is Befrienders Worldwide's objective to maintain the accumulated reserves to cover its annual operating cost as a minimum.

A part of the unrestricted reserves are treated as designated funds and are set aside for specific purposes. Designated funds consist of the monies for the "Twinning Project" which encourages centres in different countries to work together and exchange best practice. In addition, cash and readily available funds are maintained at a level to at least meet all current liabilities at any given time.

Total unrestricted funds at the balance sheet date were £86,649 (2020: £78,922), split between general funds of £76,861 (2020: £69,134) and designated funds of £9,788 (2020: £9,788) held for the Twinning Project. A further £1,321 was held in a restricted fund following a donation by Lifelink Samaritans for the specific purpose of funding membership subscriptions for Samaritans of Wellington Inc. over a 5 year period.

**Going concern**

Despite the ongoing Covid-19 pandemic, the Board confirms that it has a reasonable expectation that Befrienders Worldwide has adequate resources to continue in operational existence for the foreseeable future and has assets to fulfil all obligations. For this reason, it continues to adopt the going concern basis in preparing these financial statements.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Befrienders Worldwide Limited is a body incorporated under the Companies Act 2006 as a company limited by guarantee and not having a share capital. The governing documents are the Memorandum and Articles of Association as approved by the members. It is also registered as a charity with the Charity Commission.

**Recruitment and appointment of new trustees**

Members of the Board of Trustees are elected for a term of three years, renewable on agreement of the Trustee and the Board. Vacancies for new trustees are identified by the Board taking into consideration the balance of skills required and to reflect the international, multicultural nature of the charity. Candidates are interviewed by a panel of the Board and the appointments are approved at a Board meeting. Upon appointment trustees are required to complete a register of interests and are given a Trustee Handbook that includes the Memorandum and Articles of Association. There is also a formal induction process, and trustees may undertake relevant training where appropriate.

All trustees are non-executive and work for Befrienders Worldwide in a voluntary capacity.

**Organisational structure**

Befrienders Worldwide is governed by a Board of Trustees, which comprises the Chair, Treasurer and a minimum of three other board members.

**Decision making**

The Board of Trustees is responsible for the overall governance and strategic direction of Befrienders Worldwide. They meet regularly during the year to consider, determine and review strategy and policy.

**Key risks and uncertainties**

The Board assesses the risks to which Befrienders is exposed and the mitigation plans in place in order to minimise potential risk.

Risks reviewed cover four key areas :

Governance

Covers all aspects of trustee activities, strategy, charitable purpose/public benefit and the Memorandum and Articles of Association;

Operational Activities

Covers delivery of Befrienders' core activities, day to day operations, health & safety and HR activities;

Finance

Covers all aspects of financial risk;

External environment changes and development

Covers competitor activities, changes in operating environment and changes within Befrienders' stakeholder groups.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07964782 (England and Wales)

**Registered Charity number**

1146717

**Registered office**

5 Beaumont Gate  
Shenley Hill  
Radlett  
WD7 7AR

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

**Trustees**

M L Taylor - Chair (resigned 31.3.21)  
M L Taylor - Treasurer (appointed 17.11.21)  
N G Hawkins - Chair (appointed 6.9.21)  
O F Monteiro - Treasurer until 17.11.21  
P R Barker - Secretary (resigned 31.3.20)  
D A Brodtman  
M L Galliano  
M C A Gibson (resigned 15.3.21)  
M M Mulindi  
C M Paranavithana  
P Skruibis  
P Yoskittiphat  
D J Atkinson (appointed 17.11.21)  
N Sood (appointed 17.11.21)  
L Zeinoun (appointed 17.11.21)

**Independent Examiner**

R S Harris  
The Association of Chartered Certified Accountants  
Nagler Simmons  
Chartered Accountants  
5 Beaumont Gate  
Shenley Hill  
Radlett  
WD7 7AR

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 19 November 2021 and signed on its behalf by:

M L Taylor - Treasurer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BEFRIENDERS WORLDWIDE**

**Independent examiner's report to the trustees of Befrienders Worldwide ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2021.

**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**

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.

R S Harris  
The Association of Chartered Certified Accountants  
Nagler Simmons  
Chartered Accountants  
5 Beaumont Gate  
Shenley Hill  
Radlett  
WD7 7AR

26 November 2021

**BEFRIENDERS WORLDWIDE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 28.2.21<br>Total<br>funds<br>£ | 29.2.20<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                            |                          |                                |                                |
| Donations and legacies                 | 2     | 22,461                     | 1,321                    | 23,782                         | 17,707                         |
| Other trading activities               | 3     | 26,927                     | -                        | 26,927                         | 24,564                         |
| Other income                           | 4     | -                          | -                        | -                              | 1,305                          |
| <b>Total</b>                           |       | <u>49,388</u>              | <u>1,321</u>             | <u>50,709</u>                  | <u>43,576</u>                  |
| <br><b>EXPENDITURE ON</b>              |       |                            |                          |                                |                                |
| <b>Raising funds</b>                   |       |                            |                          |                                |                                |
| Other trading activities               |       | <u>26,685</u>              | <u>-</u>                 | <u>26,685</u>                  | <u>19,675</u>                  |
|  |       | 26,685                     | -                        | 26,685                         | 19,675                         |
| <br><b>Charitable activities</b>       |       |                            |                          |                                |                                |
| Other Costs                            |       | 4,728                      | -                        | 4,728                          | -                              |
| Other                                  |       | <u>10,248</u>              | <u>-</u>                 | <u>10,248</u>                  | <u>3,293</u>                   |
| <b>Total</b>                           |       | <u>41,661</u>              | <u>-</u>                 | <u>41,661</u>                  | <u>22,968</u>                  |
| <br><b>NET INCOME</b>                  |       | <br><u>7,727</u>           | <br><u>1,321</u>         | <br><u>9,048</u>               | <br><u>20,608</u>              |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                |                                |
| <b>Total funds brought forward</b>     |       | <u>78,922</u>              | <u>-</u>                 | <u>78,922</u>                  | <u>58,314</u>                  |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <br><u><u>86,649</u></u>   | <br><u><u>1,321</u></u>  | <br><u><u>87,970</u></u>       | <br><u><u>78,922</u></u>       |

The notes form part of these financial statements

**BEFRIENDERS WORLDWIDE (REGISTERED NUMBER: 07964782)**

**BALANCE SHEET**  
**28 FEBRUARY 2021**

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 28.2.21<br>Total<br>funds<br>£ | 29.2.20<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                              |       |                            |                          |                                |                                |
| Intangible assets                                | 9     | 18,912                     | -                        | 18,912                         | 23,640                         |
| <b>CURRENT ASSETS</b>                            |       |                            |                          |                                |                                |
| Cash at bank                                     |       | 77,753                     | 1,321                    | 79,074                         | 66,367                         |
| <b>CREDITORS</b>                                 |       |                            |                          |                                |                                |
| Amounts falling due within one year              | 10    | (10,016)                   | -                        | (10,016)                       | (11,085)                       |
| <b>NET CURRENT ASSETS</b>                        |       | <u>67,737</u>              | <u>1,321</u>             | <u>69,058</u>                  | <u>55,282</u>                  |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>86,649</u>              | <u>1,321</u>             | <u>87,970</u>                  | <u>78,922</u>                  |
| <b>NET ASSETS</b>                                |       | <u>86,649</u>              | <u>1,321</u>             | <u>87,970</u>                  | <u>78,922</u>                  |
| <b>FUNDS</b>                                     | 11    |                            |                          |                                |                                |
| Unrestricted funds                               |       |                            |                          | 86,649                         | 78,922                         |
| Restricted funds                                 |       |                            |                          | 1,321                          | -                              |
| <b>TOTAL FUNDS</b>                               |       |                            |                          | <u>87,970</u>                  | <u>78,922</u>                  |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

**BALANCE SHEET - continued**  
**28 FEBRUARY 2021**

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 19 November 2021 and were signed on its behalf by:

M L Taylor - Treasurer - Trustee

N G Hawkins - Chair - Trustee

## **BEFRIENDERS WORLDWIDE**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 28 FEBRUARY 2021**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public 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 2015)', the Charities Act 2011, 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.

The presentation currency of the financial statements is Pound Sterling (£).

##### **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.

##### **Going Concern**

In light of the Covid-19 outbreak, the trustees have assessed whether the use of the going concern basis is appropriate and have also considered possible other events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The trustees have concluded that despite the significant economic impact of Covid-19, there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

##### **Legal Status**

The charity is incorporated as a company limited by guarantee, incorporated in England and Wales, and is registered with the Charity Commission. The registered office address, company and charity registration numbers can be found in the Report of the Trustees. The members of the company have undertaken to contribute up to their guarantee of £1 each towards the liabilities of the company, in the event that it is wound up whilst they are, or within one year of being members.

##### **Intangible fixed assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Website costs will be amortised evenly over their estimated useful life of five years commencing from the date that economic benefits attributable to the website will flow to the charity.

##### **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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purposes in accordance with the development plans of the organisation and to enable the completion of existing projects.

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.

**BEFRIENDERS WORLDWIDE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Cash and cash equivalents comprise of cash at bank and in hand and interest bearing deposits

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

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**2. DONATIONS AND LEGACIES**

|                     | 28.2.21       | 29.2.20       |
|---------------------|---------------|---------------|
|                     | £             | £             |
| Membership fees     | 3,200         | 431           |
| Corporate donations | 14,623        | 16,586        |
| Other donations     | 5,959         | 690           |
|                     | <u>23,782</u> | <u>17,707</u> |

**3. OTHER TRADING ACTIVITIES**

|                    | 28.2.21       | 29.2.20       |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Project management | <u>26,927</u> | <u>24,564</u> |

**4. OTHER INCOME**

|                        | 28.2.21  | 29.2.20      |
|------------------------|----------|--------------|
|                        | £        | £            |
| Foreign exchange gains | <u>-</u> | <u>1,305</u> |

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

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

|                             | 28.2.21      | 29.2.20  |
|-----------------------------|--------------|----------|
|                             | £            | £        |
| Accountancy and bookkeeping | 1,278        | 1,279    |
| Website amortisation        | <u>4,728</u> | <u>-</u> |

**BEFRIENDERS WORLDWIDE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

**6. TRUSTEES' REMUNERATION AND BENEFITS**

**Trustees' expenses**

A total of £463 (2020: £923) reimbursed to trustees for out of pocket expenses incurred during the year ended 28 February 2021. One trustee was reimbursed for direct expenses, in accordance with the Articles of Association.

**7. STAFF COSTS**

The average number of employees during the year was nil (2020: nil), and no staff costs were incurred.

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

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£  |
|------------------------------------|----------------------------|-------------------------|----------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |                         |                      |
| Donations and legacies             | 17,707                     | -                       | 17,707               |
| Other trading activities           | 24,564                     | -                       | 24,564               |
| Other income                       | 1,305                      | -                       | 1,305                |
| <b>Total</b>                       | <u>43,576</u>              | -                       | <u>43,576</u>        |
| <br><b>EXPENDITURE ON</b>          |                            |                         |                      |
| <b>Raising funds</b>               |                            |                         |                      |
| Other trading activities           | 19,675                     | -                       | 19,675               |
|                                    | <u>19,675</u>              | -                       | <u>19,675</u>        |
| Other                              | 3,293                      | -                       | 3,293                |
| <b>Total</b>                       | <u>22,968</u>              | -                       | <u>22,968</u>        |
| <b>NET INCOME</b>                  | <u>20,608</u>              | -                       | <u>20,608</u>        |
| <br><b>RECONCILIATION OF FUNDS</b> |                            |                         |                      |
| <b>Total funds brought forward</b> | <u>58,314</u>              | -                       | <u>58,314</u>        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>78,922</u></u>       | <u><u>-</u></u>         | <u><u>78,922</u></u> |

**BEFRIENDERS WORLDWIDE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

**9. INTANGIBLE FIXED ASSETS**

|                                      |         |
|--------------------------------------|---------|
|                                      | Website |
|                                      | £       |
| <b>COST</b>                          |         |
| At 1 March 2020 and 28 February 2021 | 23,640  |
| <b>AMORTISATION</b>                  |         |
| Charge for year                      | 4,728   |
| <b>NET BOOK VALUE</b>                |         |
| At 28 February 2021                  | 18,912  |
| At 29 February 2020                  | 23,640  |

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

|                              |               |               |
|------------------------------|---------------|---------------|
|                              | 28.2.21       | 29.2.20       |
|                              | £             | £             |
| Trade creditors              | 2,636         | 7,185         |
| Accruals and deferred income | 7,380         | 3,900         |
|                              | <u>10,016</u> | <u>11,085</u> |

**DEFERRED INCOME**

|                                       |              |              |
|---------------------------------------|--------------|--------------|
|                                       | 28.2.21      | 29.2.20      |
|                                       | £            | £            |
| Deferred income at 1st March          | 2,778        | 6,627        |
| Resources deferred in the period      | 2,668        | 2,778        |
| Amount released from previous periods | (2,778)      | (6,627)      |
| Deferred income at 28th February      | <u>2,668</u> | <u>2,778</u> |

Deferred income comprises the following:

|                     |              |              |
|---------------------|--------------|--------------|
| Corporate donations | 736          | 766          |
| Project management  | 1,932        | 2,012        |
|                     | <u>2,668</u> | <u>2,778</u> |

**11. MOVEMENT IN FUNDS**

|                           |               |                             |               |
|---------------------------|---------------|-----------------------------|---------------|
|                           | At 1.3.20     | Net<br>movement<br>in funds | At<br>28.2.21 |
|                           | £             | £                           | £             |
| <b>Unrestricted funds</b> |               |                             |               |
| General fund              | 69,134        | 7,727                       | 76,861        |
| Twinning Project          | 9,788         | -                           | 9,788         |
|                           | <u>78,922</u> | <u>7,727</u>                | <u>86,649</u> |
| <b>Restricted funds</b>   |               |                             |               |
| Lifelink Samaritans       | -             | 1,321                       | 1,321         |
| <b>TOTAL FUNDS</b>        | <u>78,922</u> | <u>9,048</u>                | <u>87,970</u> |

**BEFRIENDERS WORLDWIDE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

**11. MOVEMENT IN FUNDS - continued**

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 49,388                     | (41,661)                   | 7,727                     |
| <b>Restricted funds</b>   |                            |                            |                           |
| Lifelink Samaritans       | 1,321                      | -                          | 1,321                     |
| <b>TOTAL FUNDS</b>        | <u>50,709</u>              | <u>(41,661)</u>            | <u>9,048</u>              |

**Comparatives for movement in funds**

|                           | At 1.3.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>29.2.20<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 48,526         | 20,608                           | 69,134             |
| Twinning Project          | 9,788          | -                                | 9,788              |
|                           | <u>58,314</u>  | <u>20,608</u>                    | <u>78,922</u>      |
| <b>TOTAL FUNDS</b>        | <u>58,314</u>  | <u>20,608</u>                    | <u>78,922</u>      |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 43,576                     | (22,968)                   | 20,608                    |
| <b>TOTAL FUNDS</b>        | <u>43,576</u>              | <u>(22,968)</u>            | <u>20,608</u>             |

**BEFRIENDERS WORLDWIDE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

**11. MOVEMENT IN FUNDS - continued**

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

|                           | At 1.3.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>28.2.21<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 48,526         | 28,335                           | 76,861             |
| Twinning Project          | 9,788          | -                                | 9,788              |
|                           | <u>58,314</u>  | <u>28,335</u>                    | <u>86,649</u>      |
| <b>Restricted funds</b>   |                |                                  |                    |
| Lifelink Samaritans       | -              | 1,321                            | 1,321              |
|                           | <u>58,314</u>  | <u>29,656</u>                    | <u>87,970</u>      |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 92,964                     | (64,629)                   | 28,335                    |
| <b>Restricted funds</b>   |                            |                            |                           |
| Lifelink Samaritans       | 1,321                      | -                          | 1,321                     |
|                           | <u>94,285</u>              | <u>(64,629)</u>            | <u>29,656</u>             |

The trustees have set aside unrestricted funds for the Twinning Project to encourage centres in different countries to work together and exchange best practice.

Lifelink Samaritans - The restricted funds were donated by Lifelink Samaritans Tasmania Inc, in order to help fund membership subscriptions to Befrienders Worldwide by Samaritans of Wellington Inc over a five year period.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 28 February 2021.