

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

	Page
Chairman's Report	1 to 2
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 19
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,  
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 funds £	Restricted funds £	28.2.22 Total funds £	28.2.21 Total funds £
INCOME AND ENDOWMENTS FROM					
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	-
Total		<u>61,459</u>	<u>3,000</u>	<u>64,459</u>	<u>50,709</u>
EXPENDITURE ON					
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
Total		<u>41,677</u>	<u>3,000</u>	<u>44,677</u>	<u>41,661</u>
NET INCOME		19,782	-	19,782	9,048
RECONCILIATION OF FUNDS					
Total funds brought forward		86,649	1,321	87,970	78,922
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 funds £	Restricted funds £	28.2.22 Total funds £	28.2.21 Total funds £
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		<u>92,247</u>	<u>1,321</u>	<u>93,568</u>	<u>69,058</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		106,431	1,321	107,752	87,970
NET ASSETS		<u>106,431</u>	<u>1,321</u>	<u>107,752</u>	<u>87,970</u>
FUNDS	14				
Unrestricted funds				106,431	86,649
Restricted funds				<u>1,321</u>	<u>1,321</u>
TOTAL FUNDS				<u>107,752</u>	<u>87,970</u>

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

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	28.2.21
		£	£
	Project management	<u>23,095</u>	<u>26,927</u>
4.	OTHER INCOME	28.2.22	28.2.21
		£	£
	Foreign exchange gains	<u>2,886</u>	<u>-</u>
5.	CHARITABLE ACTIVITIES COSTS		Grant funding of activities (see note 7) £
	Grants payable		<u>7,452</u>
		28.2.22	28.2.21
		£	£
	Grants to institutions	7,452	-
	Other	<u>29,792</u>	<u>29,376</u>
		<u>37,244</u>	<u>14,976</u>
6.	DIRECT COSTS OF CHARITABLE ACTIVITIES	28.2.22	28.2.21
		£	£
	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	<u>14,400</u>	<u>14,400</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 Samaritans	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 funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,461	1,321	23,782
Other trading activities	26,927	-	26,927
Total	49,388	1,321	50,709
EXPENDITURE ON			
Raising funds			
Other trading activities	12,285	-	12,285
	12,285	-	12,285
Other	29,376	-	29,376
Total	41,661	-	41,661
NET INCOME	7,727	1,321	9,048
RECONCILIATION OF FUNDS			
Total funds brought forward	78,922	-	78,922
TOTAL FUNDS CARRIED FORWARD	86,649	1,321	87,970

BEFRIENDERS WORLDWIDE

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

12. INTANGIBLE FIXED ASSETS

	Website £
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 £	28.2.21 £
Trade creditors	2,691	2,636
Accruals and deferred income	1,319	7,380
	4,010	10,016

DEFERRED INCOME

	28.2.22 £	28.2.21 £
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
Deferred income comprises the following:		
Corporate donations	-	736
Project management	-	1,932
	-	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 £	Net movement in funds £	At 28.2.22 £
Unrestricted funds			
General fund	86,649	19,782	106,431
Restricted funds			
Lifelink Samaritans	1,321	-	1,321
	<hr/>	<hr/>	<hr/>
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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,459	(41,677)	19,782
Restricted funds			
Sri Lanka Sumithrayo	3,000	(3,000)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>64,459</u>	<u>(44,677)</u>	<u>19,782</u>

Comparatives for movement in funds

	At 1.3.20 £	Net movement in funds £	At 28.2.21 £
Unrestricted funds			
General fund	69,134	7,727	76,861
Twinning Project	9,788	-	9,788
	<hr/>	<hr/>	<hr/>
	78,922	7,727	86,649
Restricted funds			
Lifelink Samaritans	-	1,321	1,321
	<hr/>	<hr/>	<hr/>
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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,388	(41,661)	7,727
Restricted funds			
Lifelink Samaritans	1,321	-	1,321
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	50,709	(41,661)	9,048
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	At 1.3.20 £	Net movement in funds £	At 28.2.22 £
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	78,922	28,830	107,752
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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 resources £	Resources expended £	Movement in funds £
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 £	28.2.21 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Membership fees	-	3,200
Grants	16,500	-
Donations	13,796	20,582
Legacies	8,182	-
	<hr/> 38,478	<hr/> 23,782
Other trading activities		
Project management	23,095	26,927
Other income		
Foreign exchange gains	2,886	-
	<hr/> 64,459	<hr/> 50,709
<b>EXPENDITURE</b>		
Other trading activities		
Consulting	7,433	11,822
Travel and subsistence	-	463
	<hr/> 7,433	<hr/> 12,285
Charitable activities		
Grants to institutions	7,452	-
Other		
Foreign exchange losses	-	5,517
Insurance	398	398
	<hr/> 398	<hr/> 5,915
Support costs		
Management		
Sundries	60	762
IT software and consumables	8,427	1,735
	<hr/> 8,487	<hr/> 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 Finance Bank charges	387	198
Other Consulting Website	14,400 4,728	14,400 4,728
	<u>19,128</u>	<u>19,128</u>
Governance costs Accountancy and independent examination Legal fees	1,392 -	1,278 360
	<u>1,392</u>	<u>1,638</u>
Total resources expended	<u>44,677</u>	<u>41,661</u>
Net income	<u>19,782</u>	<u>9,048</u>

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