

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

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

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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 Paravithana	
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

				Period 1.3.22 to 31.12.22	Year Ended 28.2.22
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
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/>

The notes form part of these financial statements

Balance Sheet
31 DECEMBER 2022

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

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

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.

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

4. OTHER INCOME

	Period 1.3.22 to 31.12.22 £	Year Ended 28.2.22 £
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 1.3.22 to 31.12.22 £	Year Ended 28.2.22 £
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 1.3.22 to 31.12.22 £	Year Ended 28.2.22 £
Accountancy and bookkeeping	1,686	1,392
Website amortisation	<u>14,184</u>	<u>4,728</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 funds £	Restricted funds £	Total funds £
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/>

BEFRIENDERS WORLDWIDE

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

10. INTANGIBLE FIXED ASSETS

	Website £
COST	
At 1 March 2022 and 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
	4,201	4,010

12. MOVEMENT IN FUNDS

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

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 resources £	Resources expended £	Movement in funds £
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>

Comparatives for movement in funds

	At 1.3.21 £	Net movement in funds £	At 28.2.22 £
Unrestricted funds			
General fund	76,861	19,782	96,643
Twinning Project	9,788	-	9,788
	<hr/>	<hr/>	<hr/>
	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>

Comparative 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>

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

M L Taylor - Treasurer