

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

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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 funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		25,465	-	25,465	14,755
Other trading activities	2	25,796	-	25,796	25,464
Total		51,261	-	51,261	40,219
EXPENDITURE ON					
Raising funds					
Other trading activities		10,301	-	10,301	9,564
		10,301	-	10,301	9,564
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
Total		66,470	-	66,470	58,138
NET INCOME/(EXPENDITURE)		(15,209)	-	(15,209)	(17,919)
RECONCILIATION OF FUNDS					
Total funds brought forward		104,530	1,321	105,851	123,770
TOTAL FUNDS CARRIED FORWARD		89,321	1,321	90,642	105,851

The notes form part of these financial statements

Balance Sheet
31 DECEMBER 2024

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

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

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>25,796</u>	<u>25,464</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Grant funding of activities (see note 5) £	Totals £
Grants to institutions	-	7,000	7,000
Charity operations	28,387	-	28,387
	<u>28,387</u>	<u>7,000</u>	<u>35,387</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>28,387</u>	<u>27,453</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>7,000</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>7,000</u>	<u>-</u>

6. SUPPORT COSTS

	Management	Finance	Other	Governance	Totals
	£	£	£	costs	£
	£	£	£	£	£
Other resources expended	658	804	18,000	1,320	20,782
	<u>658</u>	<u>804</u>	<u>18,000</u>	<u>1,320</u>	<u>20,782</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>1,320</u>	<u>1,550</u>
	<u>20,782</u>	<u>21,121</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 £
INCOME AND ENDOWMENTS FROM			
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>
EXPENDITURE ON			
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 funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	122,449	1,321	123,770
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	104,530	1,321	105,851
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade debtors	-	300
Prepayments and accrued income	833	-
	<hr/>	<hr/>
	833	300
	<hr/> <hr/>	<hr/> <hr/>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade creditors	3,897	3,875
Accruals and deferred income	1,321	990
	<hr/>	<hr/>
	5,218	4,865
	<hr/> <hr/>	<hr/> <hr/>

13. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
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	105,851	(15,209)	90,642
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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 resources £	Resources expended £	Movement in funds £
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>51,261</u>	<u>(66,470)</u>	<u>(15,209)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
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>123,770</u>	<u>(17,919)</u>	<u>105,851</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
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>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 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.